August 11, 2026

To,

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| **Listing Department** | **Department of Corporate Services** |
| **National Stock Exchange of India Limited** | **BSE Limited** |
| Exchange Plaza | Phiroze Jeejeebhoy Towers |
| Bandra-Kurla Complex, Bandra (East) | Dalal Street |
| Mumbai – 400 051 | Mumbai – 400 001 |
| **Symbol:** MEDIASSIST | **Scrip Code:** 544088 |

Dear Sir/ Madam,

**Subject:** **Communication to shareholders regarding 26th Annual General Meeting, Record Date and Deduction of tax at source on dividend pay-out**

This is with reference to our earlier communication dated August 8, 2026 regarding convening of Annual General Meeting of the Company and Record Date for determining the eligibility of shareholders for payment of final dividend for the FY 2025-26.

Pursuant to the applicable provisions of the Income Tax Act, 2025, as amended, dividend income is taxable in the hands of the shareholders. In this regard, please find enclosed herewith an email communication sent to the shareholders having their email addresses are registered with the Company/ Depository Participants, elaborating the process to be followed in respect of the applicability of tax deduction and formalities to be complied by the shareholders to ensure appropriate deduction of tax on the dividend.

This shall also be made available on the Company's website at www.mediassist.in

You are requested to take the same on record.

Yours faithfully,
**For Medi Assist Healthcare Services Limited**

BHIGANAHALLI VASUDEV RASHMI
Digitally signed by BHIGANAHALLI VASUDEV RASHMI
Date: 2026.08.11 18:15:59 +05'30'

**Rashmi B V**
**Company Secretary & Compliance Officer**
**ICSI Membership No: A38729**

*Encl: As above*

**CIN**: L74900MH2000PLC437885
**Registered Office:** AARPEE Chambers, SSRP Building, 7th Floor, Andheri Kurla Road, Marol Co-operative Industrial Estate Road, Gamdevi, Andheri East, Marol Bazar,
Mumbai - 400 059 || **Phone**: +91 - 22 - 6259 6797
**Corporate Office:** Tower D, 4th Floor, IBC Knowledge Park, 4/1 Bannerghatta Road,
Bengaluru – 560 029 || **Phone**: +91 – 80 – 6919 0000
**Email**: investor.relations@mediassist.in || **Website**: www.mediassist.in

August 11, 2026

Dear Member,

**Sub: Intimation of 26th Annual General Meeting, Record Date and Deduction of tax at source on dividend pay-out**

We wish to inform you that the 26th Annual General Meeting ('AGM') of Medi Assist Healthcare Services Limited (the 'Company') is scheduled to be held on Thursday, September 24, 2026 at 10:30 a.m. (IST) through Video Conferencing ('VC')/ Other Audio-Visual Means ('OAVM'), in compliance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the SEBI Listing Regulations and the relevant circulars issued by MCA and SEBI. Notice convening the AGM will be circulated to Members in due course.

**Final Dividend**

The Board of Directors of the Company at their meeting held on May 9, 2026 have recommended a final dividend of Rs. 2/- per equity share on face value of Rs. 5/- each for the Financial Year ('FY') ended March 31, 2026, subject to approval by members at ensuing Annual General Meeting. The Board has fixed **September 11, 2026** as the **Record Date** for determining the members entitled to receive the said dividend.

**Payment of Dividend**

Upon approval by the members at the ensuing AGM, the final dividend will be remitted within 30 days through electronic payment modes to Members who have registered their bank account details.

SEBI vide its Master Circular No. SEBI/ HO/ MIRSD/ POD-1/ P/ CIR/ 2024/ 37 dated May 7, 2024, has mandated that, with effect from April 1, 2024, dividend to security holders who are holding securities in physical form shall be paid only through electronic mode. Such payment shall be made only after the shareholders furnish their PAN, contact details (postal address with PIN code and mobile number), bank account details and specimen signature ('KYC') and choice of Nomination.

As per the aforesaid SEBI Circular, members holding securities in physical form may note that dividend payment in respect of their shareholding may be withheld until the requisite KYC details are updated with the Registrar & Share Transfer Agent ('RTA') i.e. MUFG Intime India Private Limited (formerly Link Intime India Private Limited)

Further please note that pursuant to the amendment to Regulation 12 of the SEBI Listing Regulations effective from November 19, 2025, the Company would be unable to pay dividends through physical instruments to shareholders whose bank account details are not registered or updated.

**1) TDS to be deducted at higher rate in case of non-linkage of PAN with Aadhaar**

As per Section 262 of the Income Tax Act 2025 ('the Act'), 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 with 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 Act. The Company will be using functionality of the Income-tax department for the above purpose. Shareholders may visit https://www.incometax.gov.in/iec/foportal/ for FAQ issued by the Government on PAN Aadhar linking.

**2) Declaration under Rule 203 of the Income Tax Rules, 2026 ('the Rules')**

In terms of Rule 203 of the Rules, 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. Any documents submitted after cut-off period will be accepted at sole discretion of the Company. Format of declaration under Rule 203 of the Rules is attached as **Annexure 4**.

**3) For Shareholders having multiple accounts under different status / category**

Shareholders holding Equity 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.

**KYC updation**

To avoid delay in receiving the dividend, Members are requested to update their KYC (including residential status and Permanent Account Number (PAN)), with their depositories (where shares are held in dematerialized mode) and with the Company's RTA (where shares are held in physical mode) to receive the dividend directly into their bank account on the payout date.

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| For shares held in dematerialized form | Shareholders are required to register / update the details in their demat account, as per the process advised by their relevant Depository Participant(s). |
| For shares held in physical form | Shareholders are required to register/ update the details in prescribed Form ISR-1 and other relevant forms with RTA of the Company at |

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| (for information only) | investor.helpdesk@in.mpms.mufg.com or by writing to them at:<br><br>MUFG Intime India Private Limited<br>(formerly Link Intime India Private Limited)<br>Unit: Medi Assist Healthcare Services Limited<br>C 101, Embassy 247, L.B.S. Marg, Vikhroli (East) Mumbai - 400083<br><br>The aforesaid forms can be downloaded from the website of the Company and RTA at:<br>(**www.in.mpms.mufg.com**) |

**Tax on Dividend**

Members may note that the Income Tax Act, 2025, mandates that dividends paid or distributed by a Company shall be taxable in the hands of shareholders. Therefore, Company shall be required to deduct TDS at the rates applicable to each category of shareholder as per the relevant provisions of the Act.

To enable determination of appropriate TDS rates, Members are requested to verify correctness of their records (including residential status, Aadhaar number, PAN and category) and update the same with their depositories (where shares are held in dematerialized mode) and with the Company's RTA (where shares are held in physical mode).

Also, members are requested to submit the relevant documents/ declarations, as specified below in accordance with the provisions of the Act.

**RELEVANT TAX PROVISIONS FOR TDS AND DOCUMENTS REQUIRED FROM RESPECTIVE CATEGORY OF SHAREHOLDERS**

**I. For Resident Shareholders:**

Tax is required to be deducted at source under Section 393(1) read with Section 393(4) of the Act, 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 / have not registered their valid PAN details in their demat account/ PAN is invalid or declared to be inoperative on non-linking of PAN with Aadhaar, TDS at the rate of 20% shall be deducted under Section 397 of the Act.

**1) Resident Individuals:** No tax shall be deducted on the dividend payable to resident individuals if:

a) Total dividend amount to be received by them during FY 2026-27 does not exceed Rs.10,000/-; or

b) The Shareholder furnishes Form 121, provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form if it does not fulfil the requirement of law. Format of Form 121 is enclosed herewith as **Annexure 1**.

c) Exemption certificate, if any, issued by the Income-tax Department.

2) **Resident Non-Individuals:** No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as per the format attached in **Annexure 2**.

a) **Insurance Companies:** Self declaration that it qualifies as 'Insurer' as per Section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the Equity Shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.

b) **Mutual Funds:** Self-declaration that it is registered with Securities and Exchange Board of India ('SEBI') and is notified under Section 11 of Schedule VII of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.

c) **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Section 11 - Schedule V of the Act, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.

d) **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Section 11 of Schedule VII of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.

e) **Other Non-Individual Shareholders:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

**II. For Non-Resident Shareholders:**

1) Taxes are required to be withheld in accordance with the provisions of Section 393(2) of the Act 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 Act, for lower/ nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

2) 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 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 Tax Treaty benefit, the non-resident Shareholders are required to provide the following:

a) Self-attested copy of the PAN card allotted by the Indian Income-tax authorities. In case, PAN is not available, the non-resident Shareholder shall furnish (a) name, (b) email ID, (c) contact number, (d) address in residency country, (e) Tax Identification Number of the residency country (format attached herewith as **Annexure 3**).

b) Self-attested copy of Tax Residency Certificate (TRC) (For FY April 1, 2026 to March 31, 2027) obtained from the tax authorities of the country of which the Shareholder is a resident.

c) E-filed Form 41 (filed electronically on the Indian Income Tax web portal pursuant to Notification no. 03/2022 dated July 16, 2022) valid for the period April 2026 to March 2027.

d) Self-declaration by Shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement. (For FY April 1, 2026 to March 31, 2027) (format attached herewith as **Annexure 4**).

e) In case of Foreign Institutional Investors and Foreign Portfolio Investors copy of SEBI registration certificate.

f) 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 DTAA.

It is recommended that Shareholders should independently satisfy their eligibility to claim DTAA benefit including fulfilling of all the 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. 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.

**III. Lower withholding as per Certificate under Section 395:**

In case, shareholders (resident or non-resident) provide certificate under Section 395 of the Act, for lower / nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the certificate.

Please note that Shareholders should seek the lower withholding certificate on the **TAN – BLRN00845F** of the Company to enable the Company to grant the benefit of the lower withholding certificate. Any certificate received in any other TAN of the Company will not
be accepted.

Accordingly, in order to enable us to determine the appropriate withholding tax rate, as applicable, **we request you to provide these details and documents as mentioned above, on or before September 11, 2026 (cut-off period)**. Any documents submitted after cut-off period may not be accepted by the Company for this purpose.

**Submission of Tax related documents**

The documents such as Form 121, documents under Section 393(5) of the Act, etc. can be uploaded on the link https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html on or before **September 11, 2026** to enable the Company to determine the appropriate TDS / withholding tax rate applicable.

Documents sent to any email ids may tantamount to non-submission of documents and attract TDS as per the provisions of the Act.

It may be noted that in case the tax on said dividend is deducted at a higher rate in absence of the aforementioned details/documents, Shareholders would have an option to claim an appropriate refund in their return of income, if eligible, from the concerned Income-tax Authorities.

The tax credit can be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES https://traces.tdscpc.gov.in/ or the e-filing website of the Income Tax Department of India https://www.incometax.gov.in/iec/foportal/.

**Declaration under Rule 203 of the Rules**

As per Rule 203, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should submit a self-certified declaration with the Company in the manner prescribed by the said Rule, which shall contain the name, address, PAN of the person to whom credit is to be given, payment or credit in relation to which credit is to be given and reasons for giving credit to such person. Accordingly, in case where shares are held by intermediaries / stock brokers and TDS is to be applied by the Company on the PAN of the beneficial Shareholders, then such intermediaries / stock brokers and beneficial shareholders will have to provide a declaration in the prescribed format under Rule 203 of the Act. Hence, such registered Shareholder (i.e. the said clearing member, stock broker etc.) are required to furnish to the Company latest by September 11, 2026, a declaration containing the name, address, residential status and PAN of the actual beneficial owner to whom TDS credit is to be given, and reasons for giving credit to such person. The format of declaration under Rule 203 of the Act is provided below.

Kindly note that the aforementioned documents, wherever applicable for respective category of shareholders above should be uploaded with RTA at https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html

We request you to kindly take note accordingly. The Company is obligated to deduct TDS based on the records available with RTA and no request will be entertained for revision of TDS return.

It may be further noted that in case the tax on the said dividend is deducted in the absence of receipt of the aforementioned details/ documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. Incomplete and / or unsigned forms, declarations and documents will not be considered by the Company for granting any exemption. No claim shall lie against the Company for taxes once 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.

Company shall make arrangements for sending the TDS certificate, when taxes deducted, to the shareholders at their registered email-id in due course, once the dividend payment has been made. Shareholders can also view the TDS credit in Form 168 which can be downloaded from the e-filing website of the income-tax department - https://incometaxindiaefiling.gov.in

Above communication on TDS sets out the provisions of Income-tax Act, 2025 as applicable 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.

*Disclaimer:*
*This communication shall not be treated as an advice from the Company or its RTA. Shareholders should obtain the tax advice related to their tax matters from a tax professional.*

We seek your cooperation in this regard.

Please reach out to us at investor.relations@mediassist.in or investor.helpdesk@in.mpms.mufg.com for any queries.

Thanks & Regards,
**For Medi Assist Healthcare Services Limited**

**Sd/-**
**Rashmi BV**
**Company Secretary & Compliance Officer**

Encl:

a) Annexure 1 - FORM 121
b) Annexure 2 - Declaration of Category of Resident Shareholder
c) Annexure 3 - Declaration by non-resident shareholder
d) Annexure 4 - TDS Declaration Format Under Rule 203

**Note: This is a system generated Email. Please do not reply to this Email.**