



**ANTHEM BIOSCIENCES LIMITED**

*(Formerly Known as Anthem Biosciences Private Limited)*

**CIN: L24233KA2006PLC039703**

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Dear Shareholders

We hope this communicate finds you safe and in good health.

**Sub: Anthem Biosciences Limited – Information on Tax Deduction at Source (“TDS”) on recommendation of final dividend for financial year 2025-26.**

We are pleased to inform you that the Board of Directors of the Company had at its meeting held on May 19, 2026, has recommended a final dividend of INR 2/- per Equity Share of face value of INR. 2/- each (100%), for the financial year ended March 31, 2026 subject to the approval of the Shareholders of the Company at its 20<sup>th</sup> Annual General Meeting (“AGM”) scheduled to be held on July 22, 2026.

The important dates in this regard are as follows:

Particulars	Dates
AGM Date	Wednesday, July 22, 2026
Record Date	Friday, June 26, 2026
Dividend Payout Date	On or before, Friday, August 21, 2026
Last date to submit tax related documents	Wednesday, July 15, 2026

As you are aware, the Income-tax Act, 2025 (‘the Act’), as amended by the Finance Act, 2026 and the Rules framed thereunder, dividend paid or distributed by a company shall be taxable at the hands of the Shareholders.

The tax deduction rates would vary depending on the residential status of the shareholders, documents submitted by the shareholders and accepted by the Company. This communication provides a brief of the applicable Tax Deduction at Source (“TDS”) provisions under the Act for Resident and Non-Resident Shareholder categories.

**I. For Resident Shareholders**

Tax is required to be deducted at source under Section 393(1) [Table Sr. No. 7] read with Section 393(4) [Table Sr. No. 10] 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.

**a. Resident Individuals**

No tax shall be deducted on dividend payable to resident individuals if:

- i. Total dividend amount to be received by them during the Financial Year (FY) 2025-26 does not exceed INR 10,000; or
- ii. The Shareholder provides 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 prescribed requirement under the Act. Click here to access [Form 121](#).
- iii. Exemption certificate is issued by the Income-tax Department, if any.

Form 121 must be furnished only where the dividend payable exceeds INR 10,000/-. Since the Company has declared a dividend of INR. 2/- per share, the requirement to submit Form 121 will arise only for shareholders holding more than 5,000 shares.

**b. Resident – Other than Individuals**

No tax shall be deducted on dividend payable to the following resident -other than individuals where they provide details and documents. Click here to access [Resident Tax Declaration](#):

- i. **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)/ Life Insurance Corporation of India (LIC)/ General Insurance Corporation of India (GIC).
- ii. **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 [Table Sr. No. 20] of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.
- iii. **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Section 11 - Schedule V [Table Sr. No. 1] 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.
- iv. **National Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS Trust and income is eligible for exemption under Section 11 of Schedule VII [Table Sr. No. 41] of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
- v. **Recognized Provident Fund:** Self-declaration that it qualifies as a Recognized Provident Fund along with 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 Act, 1952.
- vi. **Approved Superannuation Fund / Approved Gratuity Fund:** Self-declaration that it qualifies as Approved Superannuation/Gratuity Fund along with self-attested copy of a valid approval granted by the Commissioner (i) under Rule 2 of Part B of Fourth Schedule to the Act (In case of Approved

Superannuation Fund) () under Rule 2 of Part C of Fourth Schedule to the Act (In case of Approved Gratuity Fund).

- vii. **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**

### **a. As per Domestic Tax Law**

Taxes are required to be withheld in accordance with the provisions of Section 393(2) [Table Sr. No. 17 and 15] of the Act at the applicable rates. As per the relevant provisions of the Act, the dividend income payable to the non-resident shareholders shall be subject to withholding tax at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them.

### **b. As per Double Tax Avoidance Agreement (DTAA)**

As per Section 159 of the Act, the non-resident Shareholder has the option to be governed by the provisions of the 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 DTAA benefit, the non-resident Shareholders are required to submit the following:

- I. 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, (f) Tax Identification Number of the residency country as per format prescribed under rule 37BC of Income-tax Rules, 1962. Click here to access the for the [Non-Resident Tax Declaration](#).
- II. Self-attested copy of Tax Residency Certificate (TRC) for the financial year 2026-27 obtained from the tax authorities of the country of which the Shareholder is a resident.
- III. 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.
- IV. Self-declaration by Shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement (financial year April 1, 2026 to March 31, 2027). Click here to access [Non-Resident Tax Declaration](#) (Required only where Tax treaty benefit needs to be availed).
- V. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
- VI. 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 meeting of all 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. Application of 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 Withholdings as per Certificate under Section 395**

In the case of resident as well as non-resident shareholders, where a certificate issued under Section 395 of the Income-tax Act, 2025 for deduction of tax at a lower rate or nil rate is furnished, tax shall be withheld at the rate specified in such certificate, subject to submission of a self-attested copy of the valid certificate to the Company.

### **PAYMENT OF DIVIDEND**

The dividend on Equity Shares for FY 2025-26, once approved by the Shareholders of the Company at the AGM, will be paid after deducting the tax at source. The following provisions under the Act will also be considered to determine the applicable TDS rate:

#### **a. TDS to be deducted at higher rate in case of non-linkage of PAN with Aadhaar**

As per Section 262 of 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.

Shareholders may visit <https://www.incometax.gov.in/iec/foportal/> for FAQ issued by the Government on PAN Aadhar linking.

#### **b. Declaration under Rule 203 of the Income Tax Rules, 2026 (the “Rules”)**

In terms of Rule 203 of the Income Tax Rules, 2026, 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. Click here to access the Format of declaration and Appendix for Rule 203.

#### **c. 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.

### **UPDATE OF BANK ACCOUNT DETAILS:**

Pursuant to the recent amendment to Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, the Company is mandated to pay the dividend only through electronic mode as prescribed under aforesaid regulation.

Accordingly shareholders are requested to update their bank account details with their depositories participants for the shares held in dematerialized form.

## **SUBMISSION OF TAX RELATED DOCUMENTS:**

The documents such as Form 121 and documents under Sections 393(5) can be uploaded on the link <https://ris.kfintech.com/form15> on or before Wednesday, July 15, 2026 to enable the Company to determine the appropriate TDS / withholding tax rate applicable. Any communication on the tax determination/deduction received post Wednesday, July 15, 2026 shall not be considered.

Resident and Non-Resident Shareholders can send the other documents as mentioned above to [investors.abl@anthembio.com](mailto:investors.abl@anthembio.com).

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

It may be further noted that in case the tax on said dividend is deducted at a higher rate 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.

The Company will arrange to email a soft copy of TDS certificate to you at your registered email ID post completion of activities as per the prescribed timelines. Also, the tax credit can also be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://www.incometax.gov.in/iec/foportal/>.

Should you seek any further clarification, please write to [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com) or [investors.abl@anthembio.com](mailto:investors.abl@anthembio.com).

We request your cooperation in this regard.

**Disclaimer: This Communication is not to be treated as an advice from the Company or its affiliates or Registrars & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional.**

Thanking-you,  
Yours Sincerely,

For Anthem Biosciences Limited  
Sd/-  
Divya Prasad  
Company Secretary & Compliance Officer  
Membership No. A41438

**Note:** For the purpose of clarity and uniform interpretation, the references to important sections, rules, and forms under the Income tax Act, 2025 mentioned herein are mapped, for guidance only, to their corresponding provisions under the Income tax Act, 1961, as set out below:

Sr. No.	Reference under the Income tax Act , 2025 and Rules, 2026	Corresponding Provision under the Income tax Act, 1961 and Rules, 1962
1.	Section 393(1) [Table: S.No.7]	Section 194
2.	Section 393(2)	Section 195
3.	Section 393(5)	Section 196
4.	Section 393(2) [Table: S. No. 15]	Section 196D
5.	Section 395(1)	Section 197
6.	Section 397(2)	Section 206AA
7.	Section 159	Section 90
8.	Form 168	Form 26AS
9.	Form 41	Form 10F
10.	Form 121	Form 15G and Form 15H
11.	Rule 203	Rule 37BA
12.	Rule 217	Rule 37BC
13.	Section 262	Section 139AA