इंजीनियर्स इंडिया लिमिटेड
(भारत सरकार का उपक्रम)
एक नवरत्न कम्पनी

ENGINEERS INDIA LIMITED
(A Govt. of India Undertaking)
A Navratna Company

पंजीकृत एवं कॉर्पोरेट कार्यालय : इंजीनियर्स इंडिया भवन, 1, भीकाएजी कामा प्लेस, नई दिल्ली-110 066 भारत
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कंपनी सचिवालय/ COMPANY SECRETARIAT

Date: 27.10.2026

Proposed 1st Interim Dividend (FY 2026-27)-intimation of Record Date, Taxability of Dividend and other connected matters

Dear Shareholder,

This is to inform you that the Board of Directors of EIL in its next meeting scheduled to be held on Friday, 30th October, 2026 would inter-alia, consider and approve payment of 1st Interim Dividend FY 2026-27. If 1st Interim Dividend approved at such meeting, Record date for entitlement of dividend will be Thursday, 5th November, 2026. The same has been communicated to the Stock Exchanges where the equity shares are listed.

Pursuant to the Income Tax Act, 2025, dividend paid or distributed, shall be taxable in the hands of shareholders and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates.

Important dates in this regard are as follows:

S.No	Particulars	Relevant date
1.	**Record date for the purpose of ascertaining the eligibility of shareholders for payment of interim dividend** Members whose names appear in the Register of Members including the list of Beneficial Owners as provided by the Depositories as on Thursday, 5th November, 2026	Thursday, 5th November, 2026
2.	**Last date for submitting exemption, lower tax rate, DTAA benefit etc. in respect of proposed 1st Interim Dividend for the FY 2026-27.**	Thursday, 5th November, 2026
3.	**Dividend Payment Date** Dividend, if approved, by the Board of Directors will be paid within 30 days of declaration of dividend.	

In case of resident individual shareholders for whom No TDS was deducted on the earlier dividend paid in FY 2026-27 and the consolidated dividend amount based on the PAN now exceeds the threshold limit of Rs.10,000/-, then in such cases, TDS on full dividend being paid in FY 2026-27 shall be deducted from the current 1st Interim Dividend for FY 2026-27.

In this connection, Tax Rate and documents required for claiming exemption, lower tax rate, DTAA benefit etc is attached as Annexure-1 below.

Yours faithfully,

S. K. Padhi
Company Secretary

Annexure-1

TABLE 1.
RESIDENT SHAREHOLDERS:

S. No.	Category of shareholder	TDS Rate with Valid PAN	TDS Rate applicable when No/Invalid PAN/Inoperative PAN	Underlying Section and Rules referred
1.	**Resident Individual:**			
a.	General	10%	20%	Section 393(1) [Table: Sl. No. 7], 397
b.	Submits Form 121 (electronically)	NIL	Form invalid - 20%	Section 393(6), Rule 211, 397
c.	Submits Lower/NIL deduction certificate	Rate as per certificate	Can't be obtained without Valid PAN	Section 395
2.	**All other Resident shareholders except Individuals and exempt categories**			
a.	General	10%	20%	Section 393(1) [Table: Sl. No. 7], 397
b.	Submits Lower/NIL deduction certificate	Rate as per certificate	Can't be obtained without Valid PAN	Section 395
c.	Form 121 can't be submitted for any assessee other than Individual for Section 393(1) [Table: Sl. No. 7]	NA	NA	
3.	**Resident shareholders exempt from TDS under Section 393(5)**	NIL TDS based on document submission		Section 393(5)
a.	The Government			
b.	The Reserve Bank of India			
c.	Corporation established by or under a Central Act which is, under any law in force, exempt from income-tax on its income			
d.	Mutual Fund specified in Schedule VII (Table: Sl. No. 20 or 21)			

4.	**Resident shareholders exempt from TDS under section 393(4) [Table: Sl. No. 10]:** Insurance Companies/business trust and persons notified	NIL TDS based on document submission	Section 393(4) [Table: Sl. No. 10]
5.	**Exempt from TDS u/s 393(9):** Dividends paid to any person for or on behalf of New Pension System Trust referred in Schedule VII (Table: Sl. No. 41) of Income-tax Act, 2025	NIL TDS based on document submission	Section 393(9), Schedule VII (Table: Sl. No. 41)
6.	**Exempt from TDS:** Dividend paid to Alternative investment Fund established in India referred in Schedule V (Table: Sl. No. 1) of Income-tax Act,2025	NIL TDS based on document submission	Schedule V (Table: Sl. No. 1)

Note to Table 1. Shareholders are requested to ensure Aadhaar number is linked with PAN. In case of failure of linking Aadhaar with PAN, PAN shall be considered inoperative, and in such scenario, tax shall be deducted at higher rate of 20%.

TABLE 2.
NON -RESIDENT SHAREHOLDERS:

S. No.	Category of shareholder	TDS Rate with Valid PAN	TDS Rate applicable when No/Invalid PAN	Underlying Section and Rules referred
	Non - Residents:			
1.	All Non - Resident Shareholders including Foreign Institutional Investors (FII), Foreign Portfolio Investors (FPI)	20% (plus applicable surcharge and Cess) OR Rate as per DTAA whichever is lower	20% (plus applicable surcharge and Cess) OR Rate as per DTAA whichever is lower	Section 393, 207, Rule 217
2.	Tax Resident of any Notified Jurisdictional area	30%	30%	Section 176

Note to TABLE 2. Surcharge and cess are applicable to the tax rates as per the Income-tax Act, 2025 in case of all the NR shareholders. Also, wherever DTAA rates are applied, they are considered to be final i.e. not to be increased by surcharge or cess as provided under the domestic tax laws of India.

TABLE 3.

LIST OF DOCUMENTS TO BE PROVIDED BY SHAREHOLDER/BENEFICIAL OWNER:

Field Name	**List of Supporting documents**
PAN	Copy Of PAN CARD
If Shareholder is Resident Individual • Whether willing to submit Form 121 as applicable	Copy of Duly Signed Form 121 With Valid Pan
Whether Lower Deduction certificate has been provided under Section 395	Valid Lower Deduction Certificate from Authority in respect of Section 393(1) [Table: Sl. No. 7]/ Section 393(2) depending on residential status
Shareholder falls in category of Resident shareholders being exempted from TDS under Section 393(5)	
• The Government • The Reserve Bank of India • Corporation established under a Central Act exempt from Income Tax • Mutual Fund specified in Schedule VII (Table: Sl. No. 20 or 21)	A. Govt./ RBI/ Corporation established under a Central Act to establish exemption from Income Tax: (i) Self- attested Copy of the PAN card (ii) Certificate of registration of the corporation and copy of gazette notification (iii) Declaration that the corporation is established under a Central Act and exempt from income tax B. Mutual Fund specified in Schedule VII (Table: Sl. No. 20 or 21) to establish they are covered in Schedule VII (Table: Sl. No. 20 or 21) (i) Self- attested Copy of the PAN card (ii) Certificate of registration of Mutual Fund with SEBI (iii) Self-Declaration by the Mutual fund that they are duly registered with SEBI and are eligible for exemption from TDS
Shareholder falls in following categories to which Section 393(1) [Table: Sl. No. 7]-TDS on dividends not applicable	
• Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31	LIC/ GIC / Insurer

of 1956), in respect of any shares owned by it or in which it has full beneficial interest; • General Insurance Corporation of India (hereafter in this proviso referred to as the Corporation) or to any of the four Companies (hereafter in this proviso referred to as such company), formed by virtue of the schemes framed under sub-section (1) of section 16 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972), in respect of any shares owned by the Corporation or such company or in which the Corporation or such company has full beneficial interest; • any other insurer in respect of any shares owned by it or in which it has full beneficial interest. • a "business trust", as defined in clause *21* of section 2, by a special purpose vehicle referred to in the Schedule V (Table: Sl. No. 3) • any other person as may be notified by the Central Government in the Official Gazette in this behalf	(i) Certificate of registration of Insurer with IRDA / LIC / GIC, as applicable (ii) Self- attested copy of PAN Card (iii) Self Declaration by the Insurance co. that they are duly registered with SEBI and are eligible for exemption from TDS (iv) Documents evidencing that shareholder is a "business trust", as defined in clause 21 of section 2, by a special purpose vehicle referred to in the Schedule V (Table: Sl. No. 3);
Alternative Investment Fund referred in Schedule V (Table: Sl. No. 1)	
Alternative Investment Fund established in India	(i) Self- declaration that they are specified in Schedule V (Table: Sl. No. 1) and established as Category I and Category II under SEBI Regulations (ii) Self attested copy of PAN (iii) Self attested copy of Registration certificate issued by SEBI
New Pension System Trust (NPS)	
New Pension System Trust	(i) Self declaration that it qualifies as NPS Trust and Income is eligible for exemption Schedule VII (Table: Sl. No. 41) of Income-tax Act, 2025 and is being regulated by provisions of Indian Trusts Act 1882 (ii) Self attested copy of PAN Card

Note 1. to TABLE 3.

Where DTAA rate is to be applied, following documents shall be provided:

- PAN, if available
- Tax Residency Certificate (TRC) valid for FY 2026-27 obtained from Authorities of the Country where shareholder is Resident
- Form 41 duly filled (Filed Online)
- Declaration to the effect that:
    i. Dividend Income is not attributable to any Permanent Establishment (PE) or Fixed Base in India
    ii. Non -resident is Eligible to claim benefit of DTAA. Shareholder has no reason to believe that his/ her claim for the benefits of the DTAA is impaired in any manner
    iii. Non- Resident receiving Dividend Income is beneficial owner of shares
    iv. Shareholder is and will continue to remain a tax resident of the country of its residence during the financial year 2026-27

Note 2. to TABLE 3.

If dividend income is taxable in hands of any person other than the recipient of the dividend (eg. Clearing member/corporations), then requisite details by way of a declaration Under Rule 203(2) of the Income-tax Rules, 2026 are to be submitted.

Note 3. to TABLE 3.

In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.