



SHIGAN QUANTUM TECHNOLOGIES LIMITED

CIN: L72200DL2008PLC184341

Registered Office: Shyam Kunj, 183-A, Sainik Farms, Western Avenue, New Delhi - 110062

Tel: +91 8826007264; **E-mail:** investors@shigan.com; **Website:** www.shiganquantum.com

Date: 24th August, 2026

Dear Shareholder,

As you are aware, the Board of Directors of the Company have recommended a Final Dividend of ₹ 0.5/- per Equity Share of ₹ 10/- each for the financial year ended 31st March, 2026. The Final Dividend is subject to declaration by the Shareholder at the ensuing 18th Annual General Meeting of the Company scheduled on 25th September 2026.

Pursuant to the provisions of the Income-tax Act, 2025, dividend income is taxable in the hands of the shareholders and the Company is required to deduct tax at source ('TDS'), as applicable, from the dividend amount payable to shareholders.

This communication provides shareholders with key information regarding the TDS and the documents/declarations required for availing the applicable tax benefits.

1. Resident Shareholders

A. Cases Where TDS is not deductible

- (i) **Individual shareholders** (a) where the aggregate dividend payable by the Company during the tax year is up to ₹ 10,000; or (b) where their total income is below the taxable threshold, subject to receipt of the prescribed declaration in Form 121.

[\(Link to access Form 121\)](#)

- (ii) **Insurance companies, Mutual Funds, domestic Alternative Investment Funds and other eligible non-individual resident shareholders**, subject to submission of the requisite supporting documents.

[\(Link to access details of requisite supporting documents\)](#)

B. Cases where TDS is deductible

For other resident shareholders, TDS shall be deducted:

- (i) at **10%**, where a valid PAN linked with Aadhaar has been furnished to the Depository Participant or the Registrar and Transfer Agent, as applicable; and
- (ii) at **20%**, where a valid PAN has not been furnished.

2. Non-Resident Shareholders

- (i) Non-resident shareholders may avail the benefit of tax treaty rate subject to eligibility under the applicable tax treaty and receipt of required documents by the Company.

[\(Link to access details of required documents\)](#)

- (ii) TDS shall be deducted from dividend at 20% plus applicable surcharge and health & education cess or the applicable tax treaty, whichever is lower.

Note:

*Where the dividend income as on the Record Date, i.e. 28th August, 2026, is assessable to tax in the hands of a person other than the registered shareholder, such as where shares are held by a clearing member, broker etc. on behalf of the actual beneficial owner, the registered shareholder shall furnish to the Company, a **declaration** in accordance with Rule 203 of the Income-tax Rules, 2026, providing details of the person to whom credit for TDS is to be given.*

[\(Link to access the declaration\)](#)

3. Important Information for Shareholders

- (i) Shareholders are requested to submit the relevant forms / declaration / documents to the Company at investors@shigan.com on or before **15th September, 2026**. The aforesaid forms / documents / declaration, if found to be incomplete or received after 15th September, 2026, shall not be considered.
- (ii) No claim shall lie against the Company in respect of any taxes deducted at source in accordance with the applicable law.

In case of any queries, please contact the Company at investors@shigan.com

For Shigan Quantum Technologies Limited

Sd/-

Sachin Dagar

Company Secretary

This communication should not be treated as a tax advice from the Company and has been sent purely as a measure of investor servicing.