

India Motor Parts & Accessories Limited – Interim Dividend 2022-23

GENERAL INFORMATION WITH REGARD TO THE TAX DEDUCTED AT SOURCE

1. Resident Shareholders:

- a. TDS will be deducted @ 10% on the amount of dividend where the total dividend in a Financial Year would exceed Rs.5,000/-, if a valid PAN has been registered by the shareholders in their demat account with the DP/ Physical folio with RTA (for the shares held in dematerialised form/ Physical form respectively).
- b. TDS will be deducted @ 20%, in case if a valid PAN has not been registered.
- c. TDS will be deducted at the twice the applicable rate, in case of the shareholders classified as “Specified Person” as per Section 206AB of the Income Tax Act, 1961

Specified Persons for the above purpose are those persons:

- Who have not filed with the Income Tax Department, their return of Income for the previous two financial years.
 - Been subjected to Tax deductions /collection at source aggregating to ₹ 50, 000/- or more in each of those financial years.
- d. A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G/15H (which can be downloaded from the <https://investors.cameoindia.com>) and from the Company's website (www.impal.net); to avail the benefit of non-deduction of tax at source. Shareholders may submit the declaration form 15G/15H online on <https://investors.cameoindia.com> by 11.59 P.M. IST on 09th February 2023. Shareholders are requested to note that in case their PAN is not registered, tax will be deducted at a higher rate of 20%.

2. Non-Resident Shareholders:

- a. TDS will be deducted @ 20% (plus applicable surcharge & cess) or the Tax Treaty Rates, whichever is lower on the amount of the dividend payable to the Non-Resident Shareholders.
- b. Non-resident shareholders can avail beneficial rates under the Tax Treaty between India and their country of residence, subject to providing necessary documents, i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the Tax Treaty benefits, by sending an email to investor@cameoindia.com. The aforesaid declarations and documents should be submitted by the shareholders by 11.59 P.M. IST on 09th February 2023.

The following points may please be noted:

- **The last date for receipt of filled in forms – 09.02.2023**
- **The form should be filled in all respect and incomplete forms are subject to rejections.**
- **The self-attested copy of the PAN Card has to be submitted long-with the duly filled in Forms.**
- **Record date: 09.02.2023**
- **Date of payment of Dividend – On or Before 01.03.2023**