DIVIDEND DISTRIBUTION POLICY

OF

INTEGRIS MEDTECH LIMITED

(*FORMERLY KNOWN AS INTEGRIS HEALTH PRIVATE LIMITED*)

Version History

Version	Approved By	Effective Date	Approval Date
1	Board Of Directors	08.10.2025	08.10.2025
2	Board Of Directors	29.06.2025	29.06.2025

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1. Introduction

1.1. Pursuant to the provisions of Regulation 43A of the SEBI Listing Regulations, it is mandatory to have a dividend distribution policy in place for the top one thousand listed companies based on their market capitalization.

1.2. The Board of the Company has adopted and formulated this Dividend Distribution Policy ("**Policy**") on a voluntary basis, in compliance with the SEBI Listing Regulations.

2. Definitions

2.1. The following terms used in this policy shall have the meaning assigned herein:

(i) "**Annual General Meeting**" or "**AGM**" means the Annual General Meeting of the Company.

(ii) "**Board**" means board of directors of the Company.

(iii) "**Companies Act**" shall mean the Companies Act, 2013, and rules and regulations made thereunder, as amended from time to time.

(iv) "**Company**" means Integris Medtech Limited (formerly known as Integris Health Private Limited.

(v) "**SEBI Act**" shall mean the Securities and Exchange Board of India Act, 1992, as amended from time to time.

(vi) "**SEBI Listing Regulations**" shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

2.2. Unless defined expressly herein, all capitalized terms used in this Policy shall have the meanings assigned to them under the Companies Act, SEBI Act, SEBI Listing Regulations, as amended from time to time.

3. Purpose

The purpose of this Policy is to establish the circumstances, financial parameters and factors (both internal and external) to be considered by the Board for the determination of distribution of dividend to its shareholders including the utilization of the retained earnings and parameters that shall be adopted with regards to various classes of shares. The Policy aims to strike an optimum balance between rewarding shareholders through dividends and ensuring that sufficient funds are retained for the growth of the Company.

4. Determination of distribution of dividend

4.1. The Board may consider the following financial parameters and internal factors while declaring dividends:

(i) Capital allocation plans including expected cash requirements of the Company towards working capital and capital expenditure;
(ii) Investments required in relation to the execution of the Company's strategy;
(iii) Funds required for any acquisitions that the Board may approve etc.;
(iv) Minimum cash required for contingencies or unforeseen events;
(v) Funds required to service any outstanding loans;
(vi) Liquidity and Return Ratios;
(vii) Any other significant developments that require cash investments;
(viii) Company's liquidity position including its present and expected obligations;
(ix) Profits of the Company;
(x) Present and future capital expenditure plans of the Company including organic/inorganic growth opportunities;
(xi) Financial commitments with respect to the outstanding borrowings and interest thereon;
(xii) Financial requirements for business expansion and/or diversification, acquisition etc. of new businesses;
(xiii) Past dividend trends of the Company and the industry;
(xiv) Cost of borrowings;
(xv) Other corporate action options (for example, bonus issue, buy back of shares); and
(xvi) Any other relevant or material factor may be deemed fit by the Board.

4.2. The Board may consider the following external factors for declaration of dividend:

(i) The Board shall comply with the provisions of the Companies Act and rules applicable thereunder including those with respect to mandatory transfer of a certain portion of profits to any specific reserve which may be applicable to the Company at the time of taking decision with regard to dividend declaration or retention of profit;
(ii) State of the economy and the capital markets;
(iii) Applicable taxes including dividend distribution tax;
(iv) Regulatory changes: introduction of new or changes in existing tax or regulatory requirements (including dividend distribution tax) having significant impact on the Company's operations or finances;
(v) Environmental, social, governance and research and development investments; and
(vi) Any other relevant or material factor may be deemed fit by the Board.

4.3. The Company may be restrained to declare dividends in following circumstances:

(i) Inadequate profits: If during any financial year, the profits of the Company are not adequate, the Board may decide not to recommend any dividend for that year;

(ii) Dividend not to be declared out of reserves: As a rule, dividend for any particular financial year shall be recommended or paid out of the profits of that financial year and the Board shall not declare or recommend any dividend out of the reserves, except for reasons to be expressly laid down. Any decision in this regard shall be reflected in the Annual Report and website of the Company while declaring/recommending dividend; and

4.4. The Board may consider the following factors to determine the manner of utilization of the retained earnings:

(i) The retained earnings shall be deployed in line with the objects of the Company as detailed in Memorandum of Association of the Company;
(ii) The Company shall endeavour to utilize its retained earnings in a manner which shall be beneficial to the interest of the Company and also its shareholders.
(iii) The decision of utilization of the retained earning shall be based on factors such as strategic and long term plans of the Company, future equity acquisitions, diversification opportunities or any other criteria that may be considered relevant by the Board in this regard.

4.5. The Board may consider the following parameter with regard to various classes of shares.

Presently, the issued share capital of the Company comprises of only one class of equity shares. The dividend shall be distributed equally among all the equity shareholders based on their shareholding on the record date. Parameters for dividend payments in respect of any other class of shares shall be as per the respective terms of issue and in accordance with the applicable regulations and shall be determined, if and when the Company decides to issue other classes of shares.

5. Category of dividends

The Act provides for two forms of Dividend - Final & Interim.

(i) Interim Dividend: Interim dividend(s), if any, shall be declared by the Board. In case no final dividend is declared for any particular financial year, interim dividend paid during that year, if any shall be regarded as final dividend for the year in the AGM.

(ii) Final Dividend: Recommendation, if any, shall be made by the Board, usually in the Board meeting that considers and approves the annual financial statements, subject to approval of the shareholders of the Company. The dividend as recommended by the Board shall be approved/declared in the AGM of the Company.

6. Entitlement and timelines for dividend payments

6.1. Entitlement: The dividend shall be paid to the shareholders entitled to receive dividend on the record date/book closure date as per applicable laws.

6.2. Timelines: The payment of dividend shall be made within the time prescribed under the Companies Act or the rules made thereunder. Presently, dividend is to be paid within 30 (thirty) days from the date of declaration by the Board in case of interim dividend and within 30 (thirty) days from the declaration by the shareholders in the AGM in case of final dividend.

The payment of the dividend may also be made through electronic clearing services (local, regional or national), direct credit, real time gross settlement, national electronic funds transfer etc.

7. Review, Amendment and Limitation

7.1. The Audit Committee shall review this Policy periodically or at such time intervals as may be prescribed under the Companies Act, SEBI Listing Regulations and/or any applicable law.

7.2. The Audit Committee may, from time to time, recommend to the Board the amendments to this Policy to the extent required due to changes in applicable laws and/or regulations or as deemed fit.

7.3. In case of any inconsistency between the terms of this Policy, SEBI Listing Regulations and the Companies Act, the provisions of the SEBI Listing Regulations and Companies Act shall prevail. Any subsequent amendment/modification in the SEBI Listing Regulations, Companies Act and/or applicable laws in this regard shall automatically apply to this policy.

8. Disclosure

This policy shall be hosted on the website of the Company at https://integrismedtech.com/investors/. The necessary disclosures, if any, about the Policy or in relation to the Policy shall be made available on the website of the Company in compliance with the SEBI Listing Regulations.