

# VIKRAN ENGINEERING LIMITED

(Formerly Known as VIKRAN ENGINEERING & EXIM PRIVATE LIMITED)

## Annexure III

### STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO THE COMPANY AND ITS SHAREHOLDERS UNDER THE APPLICABLE INDIRECT TAX REGULATIONS IN INDIA

Outlined below are the special indirect tax benefits available to the Company and its shareholders under Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017, Applicable State Goods and Services Tax Act, 2017 ("GST law"), Customs Act, 1962, Customs Tariff Act, 1975 ("Customs law"), The Foreign Trade (Development and Regulation) Act, 1992 (read with Foreign Trade Policy 2023 (collectively referred as "Indirect Tax Regulations") read with Rules, Circulars and Notifications.

#### 1. Special tax benefits available to the Company

There are no special tax benefits available to the Company under the Act.

#### 2. Special tax benefits available to the Shareholders

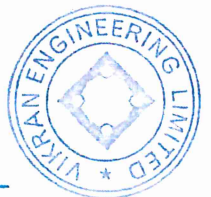
There are no special tax benefits available to shareholders for investing in the shares of the Company.

#### Notes:

1. The special tax benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Indirect Tax Regulations. Hence, the ability of the Company or its shareholders to derive the tax benefits is dependent upon fulfilling such conditions, which based on the business imperatives, the Company or its shareholders may or may not choose to fulfil.
2. The special tax benefits discussed in the Statement are not exhaustive and is only intended to provide general information to the investors and hence, is neither designed nor intended to be a substitute for a professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications.
3. The Statement has been prepared on the basis that the shares of the Company are to be listed on a recognized stock exchange in India and the Company will be issuing equity shares.
4. The Statement is prepared on the basis of information available with the Management of the Company and there is no assurance that:
  - i. The Company or its shareholders will continue to obtain these benefits in future
  - ii. The conditions prescribed for availing the benefits have been/ would be met with; andThe revenue authorities / courts will concur with the view expressed herein.



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**Registered & Corporate Office :** 401, Odyssey I.T. Park, Road No. 9, Wagle Industrial Estate, Thane, Maharashtra - 400604.

CIN U93000MH2008PLC272209 • Email : [info@vikrangroup.com](mailto:info@vikrangroup.com) • Tel.: 022-6869 3200

[www.vikrangroup.com](http://www.vikrangroup.com)

5. The above views are basis the provisions of law, their interpretation and applicability as on date, which may be subject to change from time to time.

For and on behalf of M/s. Vikran Engineering Limited  
[previously known as Vikran Engineering Private Limited]



Authorised Signatory

Place: Mumbai

Date: 1 August 2025

