

**STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO SMT IMPORTADORA E DISTRIBUIDORA ED
PRODUTOS HOSPITALARES LTDA ("SMT BRAZIL") AND ITS SHAREHOLDERS**

The Board of Directors

Sahajanand Medical Technologies Limited

Sahajanand Estate, Wakharia Wadi

NR. Dabholi Char Rasta, Nani Ved

Ved Road, Surat

Gujarat - 395 004, India

The Board of Directors

SMT Importadora e Distribuidora de Produtos Hospitalares Ltda

Av. Nonoai, No. 360, Nonoai, CEP 91.720-000

City of Porto Alegre, State of Rio Grande do Sul, Brazil

Proposed initial public offering ("IPO") of the equity shares of Sahajanand Medical Technologies Limited ("Company"), the ultimate holding company of SMT Importadora e Distribuidora de Produtos Hospitalares Ltda ("Material Subsidiary in Brazil") and the statement of special tax benefits available to the Material Subsidiary in Brazil and its shareholders

Dear Sir/Madam,

1. We hereby confirm that the enclosed Statement provides the special tax benefits available to the Material Subsidiary in Brazil and to its shareholders under the applicable tax laws in Brazil.
2. Special tax benefits for these purposes are considered to be those that have been agreed by the Material Subsidiary in Brazil with the Brazil tax authorities outside of existing practice or understanding of the current tax laws presently in force in Brazil.
3. We are informed that this statement is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult their own tax consultant with respect to the specific tax implications arising out of their participation in the proposed IPO.
4. We do not express any opinion or provide any assurance as to whether:
 - A) the Material Subsidiary in Brazil or its shareholders will continue to obtain these benefits in future;
 - B) the conditions prescribed for availing the benefits have been / would be met; and
 - C) the revenue authorities/courts will concur with the views expressed herein.
5. The benefits declared in the enclosed Statement are not exhaustive and the preparation of the contents stated in Statement is the responsibility of the management of the Material Subsidiary in Brazil. The Statement does not discuss any tax consequences in any country outside of Brazil.

6. This statement can be included in the red herring prospectus and the prospectus proposed to be filed by the Company with the Registrar of Companies, Gujarat at Ahmedabad, the Securities and Exchange Board of India, the National Stock Exchange of India Limited and BSE Limited or in any other offer-related documents prepared in relation to the IPO (collectively, the "Offer Documents") and is not to be used, referred to or distributed for any other purpose.

Yours faithfully,



Authorized signatory

Name: Hella Isis Gottschefsky

Date: 29/09/2026

ANNEXURE TO THE STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO MATERIAL SUBSIDIARY IN BRAZIL AND ITS SHAREHOLDERS UNDER THE APPLICABLE TAX LAWS IN BRAZIL

1. We hereby confirm that no special tax benefits is available to the Material Subsidiary in Brazil and to shareholders under the Brazilian taxation laws.

Note:

1. The above statement of direct and indirect tax benefits sets out that there is no special tax benefits available to **SMT Importadora e Distribuidora de Produtos Hospitalares Ltda** under the current tax laws presently in force in Brazil.
2. This statement is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences, the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the issue.
3. This statement does not discuss any tax consequences in any country outside Brazil of an investment in the Shares.
4. The above statement covers only above-mentioned tax laws benefits and does not cover any other law.
5. Our views expressed in this statement are based on the facts and assumptions as indicated in the statement. No assurance is given that the revenue authorities/courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to change from time to time. We do not assume responsibility to update the views consequent to such changes.

Yours Faithfully,


Saavedra e Gottschefsky Advogados
29/09/2026