

Reference	EOP/ESG/UAP/01	Version: February 02, 2024
Policy Title	Policy for processing and claiming of unclaimed amounts (“ Policy ”)	
Entity	Embassy Office Parks REIT (“ Embassy REIT ”)	

Revision History		
Version #	Version Date	Change Type
V1	February 02, 2024	Created

Document Review Cycle			
#	Effective Date	Next review date	Policy Owner
1	February 02, 2024	Q4 Board Meeting Date of the Manager of every Financial Year	Company Secretary and Compliance Officer

Applicability	This policy is applicable to Embassy Office Parks REIT.
Introduction	<p>This Policy has been formulated to prescribe the framework for dealing with unclaimed amounts lying with Embassy Office Parks Management Services Private Limited (“Manager”), in its capacity as the Manager to Embassy Office Parks REIT (“Embassy REIT”), and the manner of claiming such amounts by the unitholders and holders of non-convertible securities of Embassy REIT (collectively referred to as “Investor” or “Investors” in accordance with the provisions of the circular SEBI/HO/DDHS/DDHS-RAC-1/P/CIR/2023/176 dated November 08, 2023 (“REIT Circular”) and SEBI/HO/DDHS/DDHS-RAC-1/P/CIR/2023/177 dated November 08, 2023 (“Debt Circular”), collectively referred to as “Circulars”, issued by the Securities and Exchange Board of India (“SEBI”) read with the SEBI (Real Estate Investment Trusts) Regulations, 2014 (“REIT Regulations”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”), each as amended from time to time.</p> <p>Regulation 18(6)(f) of the REIT Regulations provides that, ‘any amount remaining unclaimed or unpaid out of the distributions declared by a REIT in terms of sub-clause (c), shall be transferred to the ‘Investor Protection and Education Fund’ constituted by the Board in terms of section 11 of the Act, in such manner as may be specified by the Board’.</p> <p>Further, Regulation 18(6)(g) of the REIT Regulations provides that, ‘the unclaimed or unpaid amount of a person that has been transferred to the Investor Protection and Education Fund in terms of sub-clause (f), may be claimed in such manner as may be specified by the Board.</p> <p>Regulation 61A(2) of the LODR Regulations provides that, ‘Where the interest/dividend/redemption amount has not been claimed within thirty days from the due date of interest/ dividend / redemption payment, a listed entity shall within seven days from the date of expiry of the said period of thirty days, transfer the amount to an</p>

	<p><i>escrow account to be opened by the listed entity in any scheduled bank:</i></p> <p><i>Provided that the interest/ dividend/ redemption amount that is unclaimed and outstanding for a period of less than seven years as on the date of notification of this sub-regulation shall be transferred to the escrow account within thirty days, where it shall remain for the intervening period up to seven years’.</i></p> <p>Subsequently, SEBI through the Circulars has prescribed the procedural framework for dealing with unclaimed amounts lying with Real Estate Investment Trusts (“REITs”), and the manner of claiming such amounts by the Investors.</p> <p>The details mentioned in this Policy shall apply to the transfer of unclaimed amounts initially to an ‘Unpaid Distribution Account’, being an escrow account operated by the Manager on behalf of the Embassy REIT in any scheduled bank (“Unpaid Distribution Account”), and subsequently to the Investor Protection and Education Fund, and claims thereof by the Investors.</p>
<p>Transfer of unclaimed amounts</p>	<p>A. <u>Transfer of amounts to the Unpaid Distribution Account:</u></p> <ul style="list-style-type: none"> ➤ Where the Manager has made a distribution, but the payment to any unitholder(s) has remained unpaid or unclaimed, for up to fifteen days from the date of declaration, the Manager shall, within seven working days from the date of expiry of such period of fifteen days, transfer such unclaimed amounts to the Unpaid Distribution Account; and ➤ Within thirty days of transferring unclaimed amounts to the Unpaid Distribution Account, the Manager shall update the “Unclaimed Amounts” section on the website of Embassy REIT (“Section”), with the necessary details prescribed as per the REIT Circular. <p>B. <u>Transfer of amounts to the Escrow Account, in case of interest/ redemption payment related to non-convertible securities:</u></p> <ul style="list-style-type: none"> ➤ Where any interest/ redemption amount in case of non-convertible securities has remained unpaid or unclaimed within thirty days from the due date of interest/ redemption payment, the Manager shall, within seven days from the date of expiry of the said period of thirty days, transfer such unclaimed amounts to the Unpaid Distribution Account; and ➤ Within thirty days of transferring unclaimed amounts to the Escrow Account, the Manager shall update the Section, with the necessary details prescribed as per the Debt Circular. <p>C. <u>Transfer of amounts to the Investor Protection and Education Fund (“IPEF”):</u></p> <ul style="list-style-type: none"> ➤ Any amount transferred to the Unpaid Distribution Account of Embassy REIT as aforesaid, and which remains unpaid or unclaimed for a period of seven years from the due date of such transfer, shall be transferred by the Manager, along with interest accrued, if any, thereon, to the IPEF within a period of thirty days from the date of expiry of seven years; and ➤ Within thirty days of transferring amounts to the IPEF, the Manager shall update the Section, with the necessary details prescribed as per the Circulars.

	<p>The Section may be viewed by following the path as set out below:</p> <ul style="list-style-type: none"> ➤ https://www.embassyofficeparks.com/investors/distribution-history/unclaimed-distribution - For unclaimed distribution ➤ https://www.embassyofficeparks.com/investors/distribution-history/unclaimed-interest - For unclaimed interest / redemption payment
Process and Manner for claiming amounts	<ul style="list-style-type: none"> ➤ Utilizing the search feature under the Section given on the website of Embassy REIT (search criteria includes PAN / Date of Birth or DP ID / Client ID), the Investors shall check if any amount remains unclaimed/unpaid to them. ➤ Upon searching, should the Investors discover any unclaimed amounts corresponding to them, they are required to furnish to the Manager and RTA, the duly executed form and relevant details along with the supporting documents as mentioned in Annexure A (Part A) of this Policy to nodal.officer@embassyofficeparks.com
Timeline for submission of claim by Investors	<p>Unitholders can submit claims for amounts that they were unable to receive or that remain unclaimed, covering any period starting from April 01, 2019.</p> <p>Holders of non-convertible securities can submit claims for amounts that they were unable to receive or that remain unclaimed, covering any period starting from May 03, 2019.</p>
Processing of claims and rectification procedure	<ul style="list-style-type: none"> ➤ The Registrar and Transfer Agent of Embassy REIT (“RTA”), shall on behalf of the Manager, facilitate the processing of claims received from the Unitholders and Holders of non-convertible securities. ➤ Upon receipt of a claim application, the RTA/Manager shall verify the documentation and satisfy itself of the correctness of information submitted. ➤ If the RTA/Manager, upon examination, finds it necessary to call for further information or finds such application or document(s) to be defective or incomplete in any respect, the RTA/Manager will intimate the Investor, of such need for information or defects or incompleteness, by e-mail or other written communication within thirty days of receipt of a claim. ➤ The RTA/Manager will direct the Investor to furnish such additional information or to rectify such defects or incompleteness and re-submit such application or document(s) within thirty days from the date of receipt of such communication from the RTA/Manager, made through e-mail or written communication, failing which the claim may be rejected. ➤ <u>On the occurrence of the following circumstances, the Manager/RTA will reject the claim:</u> <ul style="list-style-type: none"> A. In case the claim has been previously processed or settled; B. In case the claim is unspecific or incorrect; and C. In case the investor fails to provide the additional details within thirty days from the receipt of such communication from the Manager <p>However, rejection of the claim does not prevent an Investor from filing a fresh claim.</p>

Timeline for processing claims	<p>➤ <u>Timeline for processing for claims associated with funds held in the Unpaid Distribution Account/ Escrow Account:</u></p> <p>The Manager shall, within thirty days of receipt of a claim application or complete information as called upon by the Manager/RTA, remit the payment to the Investor using electronic modes for funds transfer.</p> <p>➤ <u>Timeline for processing for claims associated with funds held with the IPEF:</u></p> <p>A. The Manager shall, within thirty days of receipt of a claim application or complete information as called upon by the Manager/RTA, make an application to IPEF, on behalf of the Investor, in the format as prescribed in the respective Circulars; and</p> <p>B. The Manager shall, within seven working days of receipt of the amount from IPEF, remit the payment to the Investor using electronic modes for funds transfer.</p>
Contact information for queries and grievances regarding claims	<p>Investors may contact the Nodal Officer of Embassy REIT at +91 80 47222222 or nodal.officer@embassyofficeparks.com and raise their queries or grievances, if any, relating to their claim.</p>
Process of claim by the Legal Heir/ Successor/Nominee	<p>The provisions in respect of the Investor shall apply, mutatis mutandis, to the legal heir/ successor/ nominee of such Investor. The legal heir/ successor/ nominee shall satisfy the provisions specified under the LODR Regulations and circulars issued thereunder, for the transmission of units/ non-convertible securities of Embassy REIT and/or the corresponding claim thereon, as applicable.</p> <p>They are required to furnish to the Manager and RTA, the duly executed form and relevant details along with the supporting documents as mentioned in Annexure A (Part A and Part B) of this Policy to nodal.officer@embassyofficeparks.com</p>
Processing of claims in special circumstances	<p>In case Embassy REIT is part of a scheme of arrangement, amalgamation, merger, etc., the resultant entity shall become liable to discharge the obligations of Embassy REIT, in respect of unclaimed amounts.</p>
Amendments and review	<p>This Policy will stand amended to the extent of any change in applicable law. The Policy shall be annually reviewed by the Board of Directors of the Manager to assess its effectiveness.</p>

Application cum Undertaking

PART-A

To,
KFin Technologies Limited,
Unit: Embassy Office Parks REIT,
Selenium Building, Tower-B,
Plot No. 31 & 32, Financial District,
Nanakramguda, Hyderabad, Telangana 500032

Cc: Embassy Office Parks Management Services Private Limited,
Manager to Embassy Office Parks REIT,
1st Floor, Embassy Point, 150 Infantry Road, Bangalore-560001.

Subject: Regarding Unclaimed Amounts

Dear Sir/Madam,

Please see below the details regarding Unclaimed Amounts due to me:

Name of the Claimant	
Father's/Mother's name	
Date of birth	
Permanent Account Number (PAN) (mandatory in case of Indian national)	
Passport Number (mandatory in case of foreign national)	
Address	
Mobile Number (with code)	
Email ID	
DPID / Client ID	
Details regarding Unclaimed Amounts	<ol style="list-style-type: none"> 1. Category- Interest/ Distribution/ Redemption/ Any other: 2. Date when the amount became due: 3. Amount due (in INR) (including interest, if any): 4. Quarter and/or Financial Year to which the Unclaimed

	Amounts pertain to: 5. Reason for non-receipt:
Account from which claim is being made: <i>(Unpaid Distribution Account or Investor Protection and Education Fund)</i>	
Bank details for initiating direct credit of Unclaimed Amounts	1. Name of the Bank: 2. Branch Address: 3. Branch Code: 4. Account type: 5. Account number: 6. IFSC Code:

Please attach the following documents with this application:

1. Declaration that the above claim has not been made earlier or received refund.
2. Original demand draft to the address communicated by the RTA (Mandatory only if the DD is still valid (i.e., 90 days from the date of issuance))
3. Copy of self-attested proof of identity-
 - i. PAN Card of the claimant and if there are joint holders, of all joint holders.
 - ii. Passport, OCI, PIO, duly apostatized as per the laws of their country, in case of foreigners and NRI.
4. Copy of self-attested proof of address (not older than two months)-
 - i. Aadhar Card, any other valid proof issued by the government clearly mentioning the address of the claimant, or any latest utility bill, not older than two months, of the claimant and if there are joint holders, of all joint holders.
 - ii. Passport, OCI Card, PIO Card, any other valid proof issued by the government clearly mentioning the address of the claimant, or any latest utility bill, not older than two months, all duly apostatized as per the laws of their country, in case of foreigners and NRI.
5. Proof of entitlement of securities of Embassy REIT.
6. Cancelled cheque for the bank account where payment is to be made (payment will be credited to the bank account registered with demat account).
7. Copy of updated client master list of demat account of the claimant.

PART-B

In addition to the above, the following needs to be provided:

1. **In case of Registered Nominee** - The claimant is required to register transmission with the Manager by providing the following documents:
 - A. Duly signed transmission request form by the Nominee, along with KYC documents;
 - B. Original death certificate of the investor or copy of death certificate attested by the nominee subject to verification with the original or copy of death certificate duly attested by a notary public or by a gazetted officer;
 - C. self-attested copy of the PAN card of the nominee;
 - D. Letter from the Nominee;
 - E. Client Master List of the demat account of the deceased unitholder;
 - F. Client Master List of the demat account of the Nominee; and
 - G. Transaction Statement of demat account (either source or destination demat account).
2. **In case of legal heir/ successor, where no nomination has been made –**
 - A. Duly signed transmission request form ISR-5 by the legal heir/ claimant, along with his KYC documents;
 - B. Original death certificate of the investor or copy of death certificate attested by the legal heir/ claimant subject to verification with the original or copy of death certificate duly attested by a notary public or by a gazetted officer;
 - C. a notarized affidavit from all legal heir(s)/claimant(s) made on non-judicial stamp paper of appropriate value, to the effect of identification and claim of legal ownership to the securities;
 - D. In case the legal heir(s) / successor(s) are named in the succession certificate or probate of will or will or letter of administration or legal heirship certificate (or its equivalent certificate issued by a competent government authority), a notarized affidavit from such legal heir(s) / successor(s) alone shall be sufficient;
 - E. self-attested copy of the PAN card of the legal heir(s)/claimant(s); and
 - F. Copy of Succession Certificate/ Legal Heir Certificate/ Will/ Probate of Will or letter of administration etc., attested by the claimant, subject to verification with the original or duly attested by a notary public or by a gazetted officer.

Provided that in a case where a copy of will or a legal heirship certificate or its equivalent certificate issued by a competent government authority is submitted, the same shall be accompanied with a notarized indemnity bond from the legal heir(s)/claimant(s) to whom the securities are transmitted, in the format specified by the SEBI.

Provided further that in a case where a copy of legal heirship certificate or its equivalent certificate issued by a competent government authority is submitted, the same shall also be accompanied with a no-objection from all non-claimants, duly attested by a notary public or

by a gazetted officer, stating that they have relinquished their rights to the claim for transmission of securities.

3. **In case the market value of securities of the REIT as on the date of submission of claim is up to ₹15 Lakhs (where the securities held in demat mode) and where the documents set out in (b) are not available, the legal heir(s)/claimant(s) may submit the following documents-**

- A. No Objection Certificate from all legal heirs(s), or copy of family settlement deed executed by all the legal heir(s), duly attested by a notary public or by a gazetted officer; and
- B. Notarized Indemnity Bond made on non-judicial stamp paper of appropriate value indemnifying the REIT in the format specified by the SEBI.

I solemnly declare that whatever is stated herein above is true and correct.

Name:

Signature:

Date:

Place: