R K SWAMY

Date: July 23, 2026

BSE Limited Department of Corporate Services Pheroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001	**National Stock Exchange of India Limited** Exchange Plaza, 5th Floor, Plot No. C/, G Block Bandra –Kurla Complex, Mumbai – 400051
SCRIP Code- 544136	**SYMBOL-RKSWAMY**

ISIN: INE0NQ801033

Subject: Intimation of Communication to the Members w.r.t. TDS on Final Dividend.

Dear Sir/Madam,

Pursuant to the Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company has fixed Friday, July 31, 2026, as Record Date for the purpose of determining the entitlement of Members for the Final Dividend of Rs. 2/- (40%) per share (on the face value of Rs. 5/- each) on the equity shares of the Company for the Financial Year 2025-26 as recommended by the Board of Directors of the Company at their meeting held on Tuesday, May 19, 2026.

If the final dividend, as recommended by the Board of Directors, is approved by the Members at the ensuing Annual General Meeting, payment of such dividend, subject to deduction of tax at source ("TDS"), will be paid on or after Monday, August 17, 2026 but within 30 days from the date of approval by the Members.

The Company has sent the enclosed email communication to its Members on Thursday, July 23, 2026, with respect to the TDS on the said final dividend and submission of exemption forms.

This intimation is also being uploaded on the Company's website at www.rkswamy.com

You are requested to kindly take the same on record.

Thanking you

APARNA PRASHANT BHAT

Digitally signed by APARNA PRASHANT BHAT
Date: 2026.07.23 12:23:38 +05'30'

Aparna Bhat
Company Secretary & Compliance Officer
Membership No.: A19995
Address: Esplanade House, 29, Hazarimal Somani Marg,
Fort, Mumbai 400 001

R K SWAMY Limited
CIN: L74300TN1973PLC006304
Regd. Office: No. 19, Wheatcrofts Road, Nungambakkam, Chennai 600034
Corporate Office: Esplanade House, 29, Hazarimal Somani Marg, Fort, Mumbai 400 001
Phone No.: +91 (22) 4057 6499, **Email Id:** secretarial@rkswamy.com , **Website:** www.rkswamy.com

Ref: Folio / DP Id & Client Id No:

Name of the Member:

Dear Member(s),

Subject : Intimation on Dividend for Financial Year 2025 - 26, Tax at Source (TDS) and submission of exemption forms.

The Board of Directors of the Company at its meeting held on May 19, 2026 had recommended a final dividend of **Rs. 2.00/-** (40%) per equity share of Rs. 5/- each for the financial year 2025-26. The final dividend, if declared by the members at the ensuing 53rd Annual General Meeting will be paid after deduction of Tax at Source (**"TDS"**).

As you are aware, as per the Income Tax Act, 2025 (**"the Act"**), dividends paid or distributed by a Company shall be taxable in the hands of the members. The Company shall therefore be required to deduct tax at source at the time of making the payment of said final dividend.

This communication provides a brief of the applicable TDS provisions under the Act for Resident and Non-Resident member categories.

I. For Resident Members

Tax is required to be deducted at source under Section 393(1) [Table: Sl No. 7] of the Act, at the rate of 10% on the amount of dividend where members have registered their valid Permanent Account Number ("PAN"). In case, members do not have PAN or have not registered their valid PAN details in their account, or the PAN has become inoperative, TDS at the rate of 20% shall be deducted under Section 397(2) of the Act.

a) Resident Individuals:

No tax shall be deducted on the dividend payable to resident individuals if –

i. Total dividend amount to be received by them during the Financial Year 2026-27 does not exceed Rs. 10,000/-; or
ii. The member provides Form 121, provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfil the requirement of law.
Click here to download Form 121.
iii. Exemption certificate u/s 395(1) is obtained from the Income-tax Department, if any.

Note:
1. Registration of PAN in Demat Account/with the Company for the registered Folio/DP ID-Client ID is mandatory. In the absence of valid PAN, tax will be deducted at a higher rate of 20%, as per Section 397(2) of the Act.

2. Members are requested to ensure Aadhaar number is linked with PAN, as per the timelines prescribed, failing which, PAN shall be considered inoperative and, in such scenario, tax shall be deducted at higher rate of 20%.
3. Members shall submit fresh Form 121 for further dividend to be received during the Financial Year 2026-27.

b) <u>Resident Non-Individuals:</u>

No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as below:

i. **Insurance Companies:** Self declaration (Click here to download the format) that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the ordinary shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority ("IRDA")/ LIC/ GIC.
ii. **Mutual Funds:** Self-declaration (Click here to download the format) that it is registered with SEBI and is notified under Schedule VII (Table Sl. No. 20/21) of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.
iii. **Alternative Investment Fund (AIF):** Self-declaration (Click here to download the format) that its income is exempt under Schedule V (Table: Sl. No. 1) of the Act and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.
iv. **New Pension System (NPS) Trust:** Self-declaration (Click here to download the format) that it qualifies as NPS trust and income is eligible for exemption under Schedule VII (Table: Sl. No. 41) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
v. **IFSC Units of a Finance Company, Finance unit and Broker Dealer opting to claim deduction u/s 147 of the Act (Section 80LA of the Income-tax Act, 1961):** Self-attested copy of PAN and Self-declaration in Form 1 (Click here to download the format) in accordance with the notification no. 28/2024 dated 07 March 2024 issued by CBDT.
vi. **Other Non-Individual members:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

c) In case, members (both individuals or non-individuals) provide certificate under Section 395(1) of the Act, for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

II. <u>Non-resident Shareholders:</u>

a. Taxes are required to be withheld in accordance with the provisions of Section 393 of the Act, as per the applicable rates. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them (other than Specified Funds).
b. TDS is required to be deducted at the rate of 10% (plus applicable surcharge and cess) in case of Specified Funds referred under Schedule VI (Note 1(g)] in terms of Sec. 393(2) (Table: Sl. No. 16) of the Act and in case of GDR holders in terms of Sec. 393(2) (Table: Sl. No. 13) of the Act.
c. In case, non-resident members provide a certificate issued under Section 395(1) of the Act, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.
d. Further, as per Section 159 of the Act, the non-resident member has the option to be governed by the provisions of the Double Tax Avoidance Treaty ("DTAA") read with Multilateral Instrument ("MLI"), if applicable between India and the country of tax

residence of the member, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident members are required to provide the following:

i. Self-attested copy of the PAN card allotted by the Indian Income Tax authorities. In case, PAN is not available, the non-resident member shall furnish (a) name, (b) email id, (c) contact number, (d) address in residency country, (f) Tax Identification Number of the residency country (Click here to download the format)
ii. Self-attested copy of Tax Residency Certificate ("TRC") (for the period April 2026 to March 2027) obtained from the tax authorities of the country of which the member is a resident.
iii. Copy of electronically filed Form 41 on Income Tax Portal.
iv. Self-declaration by member of meeting treaty eligibility requirement and satisfying beneficial ownership requirement. (for the period April 2026 to March 2027) (Click here to download the format).
v. In case of Foreign Institutional Investors and Foreign Portfolio Investors copy of SEBI registration certificate.
vi. In case of member being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore DTAA.

It is recommended that members should independently satisfy their eligibility to claim DTAA benefit w.r.t MLI, if applicable including meeting of all conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate as per DTAA w.r.t. MLI, if applicable for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident member.

Accordingly, in order to enable us to determine the appropriate withholding tax rate applicable, **we request you to provide the details and documents as mentioned, above, on or before August 03, 2026. Any documents submitted after August 03, 2026 will not be considered by the Company.**

PAYMENT OF DIVIDEND

The Final Dividend for FY 2025-26, if declared by the Members, will be paid, after deduction of tax at source (TDS), within 30 days from the date of approval by the Members.

FOR MEMBERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS/ CATEGORY:

Members holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

SUBMISSION OF TAX RELATED DOCUMENTS:

- **Resident Members**

The aforesaid documents such as Form 121, documents under section 393(5) etc. can be uploaded on the link https://ris.kfintech.com/form15 **on or before August 03, 2026** to enable the Company to determine the appropriate TDS / withholding tax rate applicable. **Any communication on the tax determination/deduction received post August 03, 2026 shall not be considered.**

Resident Members can also send the scanned copies of the documents mentioned above at einward.ris@kfintech.com

- **Non-Resident Members**

Members are requested to send the scanned copies of the documents mentioned above at einward.ris@kfintech.com

These documents should reach us on or before **August 03, 2026** in order to enable the Company to determine and deduct appropriate TDS/ withholding tax rate. No communication on the tax determination / deduction shall be entertained post **August 03, 2026**. It may be further noted that in case the tax on said dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from the member, there would still be an option available with them to file the return of income and claim an appropriate refund, if eligible.

UPDATION OF BANK ACCOUNT DETAILS –

Members are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts. We seek your cooperation in this regard.

In terms of Rule 203 of Income Tax Rules 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should file declaration with Company in manner prescribed by Rules. (Click here to download the format)

Thank you,

For **R K SWAMY Limited**

Sd/-
Aparna Bhat
Company Secretary & Compliance Officer
Membership No.: A19995
Address: Esplanade House, 29, Hazarimal Somani Marg,
Fort, Mumbai 400 001

Disclaimer: *This communication shall not be treated as an advice from the Company or its affiliates or its Registrar & Transfer Agent.*