30th July 2026

Listing Department **BSE Limited** 25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai- 400001	**Listing Department** **The National Stock Exchange of India Ltd.** Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai - 400051
Scrip Code: 500280	**Symbol: CENTENKA**

Dear Sir/Madam,

Sub: Communication sent to the Shareholders of Century Enka Limited regarding the 'Deduction of tax at source on dividend payment'

As per the provisions of the Income Tax Act, 2025, dividends paid or distributed by a company on or after April 01, 2020, are taxable in the hands of the shareholders.

Accordingly, the Company is required to deduct tax at source ("TDS") at the time of payment of dividend to shareholders, at the applicable rates. To enable the Company to determine the appropriate rate of TDS/withholding tax, shareholders are requested to submit the necessary details and documents, as specified in the said communication, on or before 13th August 2026.

In this regard, the communication has been sent to shareholders whose email IDs are registered with the Company/Registrar and Share Transfer Agent or with the Depositories.

This communication is also available on the Company's website and has been filed with the stock exchanges as part of this intimation.

This is for your information and record.

Thanking You,

Yours faithfully,
For **Century Enka Limited**

RAHUL DUBEY Digitally signed by RAHUL DUBEY
Date: 2026.07.30 12:30:11 +05'30'

(Rahul Dubey)
VP – Legal & Company Secretary
FCS 8145

Century Enka Limited

Corporate ID No. (CIN): L24304PN1965PLC139075
Registered Office: Plot No. 72 & 72-A, M.I.D.C., Bhosari, Pune - 411026.
Tel No.: +91 20 66127 304
E-mail: cel.investor@adityabirla.com; **Website:** www.centuryenka.com

Date: 29th July, 2026

Subject: Deduction of Tax at Source on Dividend

Dear Shareholder,

We are pleased to inform you that the Board of Directors of your Company at its meeting held on 21st May, 2026, recommended a dividend at the rate of 110% (Rs.11/- per equity share of face value of Rs.10/- each) for the financial year ended 31st March 2026. The dividend, as recommended by the Board, if declared at the ensuing Annual General Meeting scheduled to be held on 20th August, 2026, will be paid to eligible shareholders on or after 24th August, 2026.

As you are aware, as per the Income-tax Act, 2025, ("Act"), dividend paid or distributed by a company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of making the payment of the dividend, if approved, at the Annual General Meeting (AGM) of the Company.

To enable us to determine appropriate Tax deduction at source (TDS)/ Withhold Tax, please note the following:

PART 1: UPDATION OF MANDATORY INFORMATION BY ALL THE SHAREHOLDERS

All Shareholders are requested to ensure that the following details are updated, as applicable, through their Depository Participant (if shares are held in Dematerialized Form) or with Registrar and Transfer Agent (RTA) in the Register of Members (if shares are held in Physical Form), on or before 13th August, 2026:

1. Residential status as per the Act i.e., Resident or Non-Resident for FY 2026-27
2. Valid Permanent Account Number (PAN) (Linked with Aadhaar in case of Individual)
3. In case of individual shareholders, Aadhaar number (in addition to PAN)
4. Category of shareholders:
   - Mutual Fund
   - Insurance Company
   - Alternate Investment Fund (AIF) Category I and II
   - AIF Category III: Located in any International Financial Services Centre (IFSC) of which all the units are held by non-residents other than unit held by a sponsor or manager.
   - AIF Category III: Others
   - Government (Central/State)
   - Foreign Portfolio Investor (FPI) /Foreign Institutional Investor (FII): Foreign Company
   - FPI/FII: Others (being Individual, Firm, Trust, AJP, etc.)
   - Individual
   - Hindu Undivided Family (HUF)
   - Firm
   - Limited Liability Partnership (LLP)

- Association of Persons (AOP), Body of individuals (BOI) or Artificial Juridical Person (AJP)
- Trust
- Domestic company
- Foreign company

5. Email ID
6. Address
7. Contact number

Please note that for the purpose of complying with the applicable TDS provisions, the Company will rely on the above-mentioned details as available on record date in the Register of Members.

PART 2: TDS PROVISIONS AND DOCUMENTS REQUIRED FOR RESPECTIVE CATEGORY OF SHAREHOLDERS

RESIDENT SHAREHOLDERS

Tax will be deducted at source ("TDS") under Section 393(1) of the Act @ 10% on the amount of dividend payable unless exempt under any of the provisions of the Act. However, in the case of individuals, TDS would not apply if the aggregate of total dividend paid to them by the Company during FY 2026-27 does not exceed Rs. 10,000/- (Rupees Ten Thousand Only). Tax deduction will be subject to the below requirements:

Where, the Permanent Account Number ('PAN') is available and such PAN is valid / operative as per the provisions of the Act:

In accordance with Section 393(1) of the Act, for resident Shareholders TDS shall be applied from the dividend amount at rate of 10% except for Shareholders who have not registered their valid PAN (where tax will be deductible at a higher rate as per the provisions of Section 397(2) of the Act). As per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 397(2) of the Act. The Company will be using online functionality of the Income tax department for the above purpose and no claim shall lie against the Company if tax is deducted based on the status on the said online functionality of Income Tax department. The above TDS will be applied by the Company unless exempt under the provisions of the Act and subject to furnishing of the following self-certified documents:

i. **Form No. 121 in the case of eligible Resident Individual Shareholders (old form no. 15G & 15H)**: No TDS shall be applied in the case of a resident individual shareholder if the shareholder provides duly signed Form No. 121 (applicable to a resident individual), provided that all the prescribed eligibility conditions are met. (Format of declaration forms are annexed as Annexure 1).

ii. **Insurance companies:** Documentary evidence i.e. declaration (in the format annexed as Annexure 2) that the provisions of Section 393(4) of the Act are applicable, along with self-attested copy of registration certificate and PAN.

iii. **Mutual Funds:** Documentary evidence to prove that the mutual fund is a mutual fund specified under Schedule VII of Section 11 of the Act along with self-attested copy of registration certificate/document and PAN. (Format of declaration form is annexed as Annexure 2).

iv. **Alternative Investment Fund (AIF) established in India:** Self-declaration that its dividend income is exempt under Schedule V of Section 11 of the Act, and they are established as Category I or Category II AIF under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012 as amended. (Format of declaration form is annexed as Annexure 2). Copy of self-attested registration documents and PAN card should also be provided.

v. **New Pension System Trust:** Declaration (refer format as Annexure 2) along with self-attested copy of documentary evidence supporting the exemption under Schedule VII (41) to Section 11 of the Act and self-attested copy of PAN card;

vi. **Recognized provident fund / Approved superannuation fund / Approved gratuity fund:** Self declaration that its income is eligible for exemption under Schedule III [Table: S. No. 32] and VII [Table: S. Nos. 22,23,24] to section 11 of the Act along with self-attested copy of PAN card and approval granted by Commissioner of Income Tax;

vii. **Dividend payable to Government, Reserve Bank or certain corporations:** No TDS is required to be deducted as per Section 393(5) of the Act.

viii. **Other shareholders:** Declaration (refer format Annexure 2) along with self-attested copy of documentary evidence supporting the exemption and self-attested copy of PAN card.

ix. Where a shareholder furnishes a valid Nil or lower tax rate deduction certificate under Section 395(1) of the Act, TDS will be applied as per the rates prescribed in such certificate

FOR NON-RESIDENT SHAREHOLDERS:

1. Tax is required to be withheld in accordance with the provisions of Section 393(2) of the Act at applicable rates in force. As per the relevant provisions of the Act, the tax shall be withheld @ 20% (plus surcharge and cess, as applicable) on the amount of dividend payable.

2. As per Section 159 of the Act, a non-resident shareholder has an option to be governed by the provisions of the Double Taxation Avoidance Agreement ('DTAA') between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to such shareholder. To avail the DTAA benefits, the non-resident shareholder will have to compulsorily provide the following documents:

a. Self-attested copy of Permanent Account Number (PAN), if allotted by Indian Income Tax Authority.

b. Self-attested copy of Tax Residency Certificate ('TRC') issued by the revenue authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder's tax residency status for FY 2026-27.

c. Form 41 (old form 10F) filed electronically on the Indian Income Tax web portal is compulsorily required as per section 159(1) & 159(2) of the Act to avail the benefit of DTAA.

d. Self-declaration (refer format as Annexure 3) by the non-resident shareholder of meeting the treaty eligibility requirements and satisfying beneficial ownership requirement valid for the tax year 2026-27 covering the period from 1st April, 2026 to 31st March, 2027.

The Company will apply at its sole discretion and is not obligated to apply the beneficial DTAA rates for tax deduction on dividend payable to Shareholders. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the Non-Resident Shareholders and meeting the requirements of the Act.

Please note: Shareholders 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 are held under a PAN will be considered on their entire holding in different accounts.

To enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide the above details and documents not later than Thursday, 13th August, 2026.

The above information regarding deduction of tax at source are summarized as under for easy reference:

A. RESIDENT MEMBERS:

1. Tax Deductible at Source on dividend payable for resident members

Sr. No.	Particulars	Withholding tax rate	Documents required (if any) / Remarks
1.	Valid PAN updated in the Company's Register of Members	10%	No document required. In case of individual Member, if dividend does not exceed Rs. 10,000/-, no TDS / withholding tax will be deducted. Also, please refer note below@
2.	No PAN / Valid PAN not updated in the Company's Register of Members/ PAN is not linked with AADHAR in case of an individual	20%	TDS will be deducted at 20% as provided under Section 397(2) of the Income Tax Act, 2025, regardless of dividend amount, if PAN of the member other than individual is not registered with the Company / MUFG Intime India Private Limited / Depository Participant. In case of individual member, if PAN is not registered with the Company / MUFG Intime India Private Limited / Depository Participant & cumulative dividend payment to an individual member is more than Rs. 10,000/-, TDS / Withholding tax will be deducted at 20% under Section 397(2) of the Income-Tax Act, 2025. All the members are requested to update, on or before Thursday, the 13th August, 2026, their PAN with their Depository Participant (if shares are held in dematerialised mode) and Company / MUFG Intime India Private Limited (if shares are held in physical mode). Please quote all the folio numbers under which you hold your shares while updating the records. Please also refer note below @.
3.	Availability of lower/nil tax deduction certificate issued by Income-Tax Department u/s 395(1) of the Income-Tax Act, 2025	Rate specified in the certificate	Lower tax deduction certificate obtained from Income Tax Authority to be submitted on or before Thursday, the 13th August, 2026.
4.	Benefits under Income Tax Rule 203	Rates based on applicability of the Income- Tax Act, 2025 to the beneficial owner	If the member e.g., clearing member / intermediaries / stock brokers are not the beneficial shareholders of the shares and if the declaration under Income Tax Rule 203(2) is provided regarding the beneficial owner, the TDS / Withholding tax will be deducted at the rates applicable to the beneficial shareholders.

2. **The members to submit the following documents with the Company / MUFG Intime India Private Limited / Depository Participant on or before Thursday, the 13th August, 2026, for Nil or Lower deduction of tax at source:**

Sr. No.	Categories	Documents required (if any)/ Remarks
1.	Resident Individual Members	Declaration in Form No. 121 (applicable to resident individual members) fulfilling certain conditions. (Refer Annexure 1 for declaration)
2.	Insurance Companies	Valid documentary evidence for exemption u/s 393(4) of the Income-Tax Act, 2025. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate and PAN
3.	Mutual Funds	Valid documentary evidence for exemption to prove that Mutual Fund is a mutual fund specified under Schedule VII to Section 11 of the Income-Tax Act, 2025. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
4.	Alternate Investment Fund (Category I and II)	Valid documentary evidence for exemption to prove that its dividend income is exempt under Schedule V of Section 11 of the Act and they are established as Category I or Category II AIF under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012 SEBI Regulations. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
5.	National Pension Scheme Trust	Valid documentary evidence for exemption to prove that its dividend income is exempt under Schedule VII (41) to Section 11 of the Income-Tax Act, 2025. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
6.	Recognised provident funds; Approved superannuation fund; Approved gratuity fund	Valid documentary evidence for exemption to prove that its dividend income is exempt under Schedule III [Table: S. No. 32] and VII [Table: S. Nos. 22, 23, 24] to Section 11 of the Income-Tax Act, 2025 read with Circular No. 18/2017 issued by Central Board of Direct Taxes (CBDT). (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
7.	Member covered u/s 393(5) of the Income-Tax Act, 2025 such as Government, RBI, Corporations established by Central Act	Valid documentary evidence for coverage u/s 393(5) of the Income-Tax Act, 2025.
8.	Any resident member exempted from TDS deduction as per the provisions of the Income-Tax Act, 2025 or by any other law or notification	Valid documentary evidence substantiating exemption from deduction of TDS.

B. Non-Resident members:

Non-resident members are requested to submit the following document(s) on or before Thursday, the 13th August, 2026, to the Company / MUFG Intime India Private Limited to avail the beneficial tax rates, wherever applicable.

Sr. No.	Categories	Withholding tax rate	Documents required (if any)/ Remarks
1.	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs) / Other Non-Resident members	20% (plus applicable surcharge and cess) or tax treaty rate, whichever is beneficial	FPI registration certificate in case of FIIs / FPIs. To avail beneficial rate of tax treaty following tax documents would be required: 1. Tax Residency certificate issued by revenue authority of country of residence of member for the year in which dividend is received. 2. PAN or declaration as per Rule 217 of the Income-Tax Rules, 2026 in a specified format. 3. E-filed Form 41 (old form 10F) 4. Self-declaration for non-existence of permanent establishment/ fixed base in India. (Refer Annexure 3) (Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-Resident member and review to the satisfaction of the Company)
2.	Indian Branch of a Foreign Bank	NIL	Lower tax deduction certificate u/s 395(1) of the Income-Tax Act, 2025 obtained from Income- Tax Authority. Self-declaration confirming that the income is received on its own account and not on behalf of the Foreign Bank and the same will be included in taxable income of the branch in India. (Refer Annexure 3) In case above documents are not made available, then Withholding tax will be at 35% (plus applicable surcharge and cess).
3.	Availability of Lower / NIL tax deduction certificate issued by Income Tax Authority	Rate specified in certificate	Lower tax deduction certificate obtained from Income Tax Authority. (Refer Annexure 3)
4.	Any non-resident member exempted from WHT deduction as per the provisions of the Income-Tax Act, 2025 or any other law such as The United Nations (Privileges and Immunities) Act 1947, etc.	NIL	Necessary documentary evidence substantiating exemption from WHT deduction. (Refer Annexure 3)
5.	Benefits under Rule 203 of Income Tax Rules	Rates based on the applicability of the Income-Tax Act, 2025/ DTAA (whichever is beneficial) to the beneficial owner	If the member e.g., clearing member / intermediaries / stock brokers are not the beneficial shareholders of the shares and if the declaration under Income Tax Rule 203(2) is provided regarding the beneficial owner, the Withholding tax will be deducted at the rates applicable to the beneficial shareholders. The documents as mentioned against Sr. No 1 to 4 in column (4) will be required in addition to the above declaration. (Refer Annexure 2 with Annexure A)

@- Note No TDS will be deducted in case of resident individual members whose dividend does not exceed Rs. 10,000/-. However, where the PAN is not updated in Company / MUFG Intime India Private Limited/ Depository Participant records or in case of an invalid PAN and cumulative dividend payment to individual member is more than Rs. 10,000/-, the Company will deduct TDS / Withholding tax u/s 393(1) read with Section 397(2) of the Income-Tax Act, 2025. All the members are requested to update their PAN with their Depository Participant (if shares are held in dematerialised mode) and Company / MUFG Intime India Private Limited (if shares are held in physical mode) against all their folio holdings on or before Thursday, the 13th August, 2026.

Please note that the aforementioned documents should be uploaded with Company's Registrar and Transfer Agent viz. MUFG Intime India Private Limited (formerly Link Intime India Private Limited) at https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html You can also email the same at cel.investor@adityabirla.com No communication on the tax determination / deduction shall be entertained after Thursday, the 13th August, 2026

In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and, provide the Company with all information / documents and cooperation in any tax proceedings.

Shareholders, whose valid PAN is updated, will be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at https://www.incometax.gov.in/.

Updation of PAN, Email address and other details:

All the Shareholders are requested to update their residential status, PAN, registered email address, mobile number and other details with their relevant depositories through their depository participants, if the shareholding is in Demat form or with the Company's Registrar & Transfer Agent ('RTA'), MUFG Intime India Private Limited (formerly Link Intime India Private Limited) through relevant ISR forms, if the shareholding is held in physical form, as may be applicable. The Company is obligated to deduct TDS based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited (collectively referred to as 'the Depositories') in case of shares held in Demat mode and with the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

Updation of Bank Account for Payment of Dividend

While on the subject, we request you to submit / update your bank account details in respective Demat accounts/physical folios, to enable the Company to make timely credit of dividend in their bank accounts.

The shareholders holding shares in physical folios are requested to note that pursuant to SEBI Master Circular no. SEBI/HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated 06th February, 2026 issued to the Registrar to an Issue & Share Transfer Agents and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the dividend to the security holders holding shares in physical mode shall be paid only through electronic mode upon their folio being KYC compliant. Accordingly, the shareholders are requested to update their PAN, Choice of Nomination, Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or with the Company's R & T Agent, M/s. MUFG Intime India Private Limited (formerly Link Intime India Private Limited), C-101, Embassy 247, LBS Marg, Vikhroli (West), Mumbai- 400083, Tel No.: +91-8108116767, Email: investor.helpdesk@in.mpms.mufg.com.

The shareholders holding shares in physical folio while updating the bank account details have to submit a form ISR-1, duly signed by the shareholder, along with a PAN and cancelled cheque leaf with your name, bank account details and in case the cancelled cheque leaf does not bear your name, please attach a copy of the bank passbook statement, duly self-attested to facilitate receipt of dividend directly into your bank account.

We seek your co-operation in the matter.

Yours faithfully,
For **CENTURY ENKA LIMITED**

Sd/-
Rahul Dubey
VP Legal & Company Secretary

To view/ download Annexure 1 (Form No. 121)
To view/ download Annexure 2 (Declaration Format)
To view/ download Annexure 3 (Declaration on Tax Treaty)

The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. Since the tax consequences are dependent on facts and circumstances of each case, the shareholders are advised to consult their own tax consultants with respect to specific tax implications arising out of receipt of dividend.