



KOKUYO CAMLIN LIMITED

Regd. Office : 48/2, Hilton House, Central Road,
MIDC, Andheri (East), Mumbai - 400 093. INDIA
Tel.: 91-22-6655 7000 Fax : 91- 22-2836 6579
E-mail : info@kokuyocamlin.com
Website : www.kokuyocamlin.com
CIN - L24223MH1946PLC005434

Date: 9th July, 2026

The Secretary,
BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building, P.J.Towers,
Dalal Street, Fort, Mumbai-400 001

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East), Mumbai – 400 051

Scrip Code: 523207

Scrip Code: KOKUYOCMLN

Dear Sir/Madam,

Sub: Communication to Shareholders - Intimation of Tax Deduction on Dividend

Pursuant to provisions of the Income Tax Act, 2025, dividend paid or distributed by a company shall be taxable at the hands of shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their email ID's registered with the Company/Depositories, explaining the process and documentation required for withholding tax from dividends.

The same is being made available on the website of the Company at www.kokuyocamlin.com.

You are requested to take the same on your records and inform the members and investors accordingly.

Thank you,

For KOKUYO CAMLIN LIMITED

**SATISH VEERAPPA
MANAGING DIRECTOR**

Encl: a/a



CIN: L24223MH1946PLC005434

Regd. office: 48/2, Hilton House, Central Road, MIDC, Andheri (E), Mumbai – 400 093

E-mail: investorrelations@kokuyocamlin.com; website : www.kokuyocamlin.com

Tel : 022-6655 7000; Fax: 022-28366579

Date: 9th July, 2026

Dear Shareholder(s),

We are pleased to inform you that the Board of Directors of the Company at their meeting held on Friday, 15th May, 2026 have *inter alia* approved and recommended payment of final dividend of Rs.0.30 per equity share of face value of Re. 1/- each (30%) for the financial year ended 31st March, 2026 ('Final Dividend'), subject to approval of shareholders at the ensuing 79th Annual General Meeting ('AGM') of the Company to be held on Thursday, 6th August, 2026. The Register of Members and Share Transfer Books of the Company will remain closed from Friday, 31st July, 2026 to Thursday, 6th August, 2026 (both days inclusive) for the purpose of determining the entitlement of members to the Final Dividend. The Final Dividend would be paid within 30 days from the date of declaration i.e. 6th August, 2026.

As per the provisions of the Income Tax Act, 2025 ('Act'), dividend paid or distributed by a company shall be taxable at the hands of shareholders. As such, the Company shall therefore be required to deduct tax at source (if applicable), at the time of making the payment of the Dividend, if approved at the aforesaid AGM.

If there is any change in the information, you are requested to update your records such as tax residential status, PAN and register your e-mail address, mobile numbers and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialized form and if you are holding shares in physical mode, you are requested to furnish details to MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), the Registrar and Transfer Agent of the Company ('RTA') on or before the Thursday, 30th July, 2026. The records may please be updated before the record date to ensure correct deduction of tax, if applicable.

This communication provides a brief overview of the applicable Tax Deduction at Source ("TDS") provisions under the Income-tax Act in respect of dividend payments to Resident and Non-Resident shareholders.

I. For Resident Shareholders

Category of Shareholders	Applicable Rate	Applicability and documents required
Resident Individuals having valid PAN	10%	(a) No tax shall be deducted on the dividend payable to resident individuals if: (i) Total dividend amount to be received by them during the tax year 2026-27 does not exceed Rs.10,000/- or

(ii) The shareholder provides online filed **Form 121** (applicable to Individuals below and above the age of 60 years and person for receipt of certain incomes without deduction of tax), 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 the prescribed requirements under the Act are not fulfilled. The template of Form 121 is attached as **Annexure 1**.

(iii) Exemption certificate is issued by the Income tax department, if any.

(b) In case, shareholders 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 to the Company.

(c) Depositories have enabled mechanism for electronic submission and simplified the process for submitting **Form 121** for resident shareholders holding shares in dematerialized form. The form can be submitted through your Depository i.e. **Central Depository Services (India) Limited (CDSL)** or **National Securities Depositories Limited (NSDL)** for all demat holdings linked to your PAN. In such cases, there is no requirement to submit the form separately to the Company or RTA.

The details for submission of **Form 121 - Part A** through CDSL and NSDL are as under:

Particulars	CDSL	NSDL
Submission Platform	CDSL Electronic Submission platform	SPEED-e Mobile App or IDeAS
Web link to access	https://www.cdslindia.com/Form121/Form121Login.aspx	<ol style="list-style-type: none"> 1. Visit the NSDL portal and register for NSDL e-Services (IDeAS), if not already registered. 2. https://eservices.nsdl.com/SecureWeb/HomeLogin.jsp Upon successful registration, log in as a SPEED-e Users. 3. From the left-hand menu, select "Form 121-Part A

				submission", enter the required details, and submit the form.	
Resident Individuals not having PAN / discrepancy in PAN	20%	In case, shareholders do not have PAN/ invalid PAN/PAN is not linked with Aadhar/not registered their valid PAN details in their account, TDS at a higher rate of 20% shall be applicable as per section 397(2) of the Act.			
Resident Non-Individuals	Nil	<p>(a) Insurance Companies: Self declaration 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 (equity) 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</p> <p>(b) Mutual Funds: Self-declaration that it is registered with SEBI and is qualifying for exemption under Schedule VII [Table: Sl. No. 20 or 21] to section 11 of the Act, along with self-attested copy of PAN card and certificate of registration with SEBI.</p> <p>(c) Alternative Investment Fund (AIF): Self-declaration that its income is exempt under Schedule V [Table: Sl. No. 1] to section 11 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.</p> <p>(d) New Pension System (NPS) Trust: Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Schedule VII [Table: Sl. No. 41] to section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.</p> <p>Template of self-declaration is enclosed as Annexure 2.</p> <p>(e) Other non-individual shareholders: Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.</p> <p>(f) In case shareholders 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 certificate to the Company.</p>			

II. For Non-resident Shareholders

Category of Shareholders	Applicable Rate	Applicability and documents required
Non – residents	20%	<p>As per domestic tax law:</p> <p>Taxes are required to be withheld in accordance with the provisions of section 393(2) [Table Sl. No 17] read with section 207(1) [Table Sl. No. 1] of the Act. The withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable. In case non-resident shareholders 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.</p> <p>As per Double Tax Avoidance Agreement (DTAA):</p> <p>As per Section 159 of the Act, the non-resident shareholder has the option to be governed by the provisions of the DTAA between India and country of tax residence of the shareholder, if they are more beneficial to them. In order to avail the DTAA benefit, the non-resident shareholders are required to submit the following:</p> <ul style="list-style-type: none"> i. Self-attested copy of Tax Residence Certificate ('TRC') (for the Tax year 2026 or 1st April 2026 to 31st March 2027) obtained from the tax authorities of the country of which the shareholder is a resident. ii. Form 41 mandatorily to be file online at the link https://eportal.incometax.gov.in/ to avail the benefit of DTAA (for the Tax year 1st April 2026 to 31st March 2027). iii. Self-declaration by shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement (for the Tax year 1st April 2026 to 31st March 2027). Please refer the format attached herewith as Annexure 3. iv. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate. v. Self-attested copy of the PAN card if allotted by the Income tax authorities. vi. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other

		<p>evidence demonstrating the non applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement.</p> <p>Note:</p> <p>1. It is recommended that shareholders should independently satisfy their eligibility to claim DTAA benefit including meeting of all conditions prescribed in DTAA.</p> <p>2. 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 for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.</p>
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The following provisions under the Act shall also be considered to determine the applicable TDS rate:

A. Declaration under Rule 203

In terms of Rule 203 of the 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 such deductee should file declaration with Company in the manner prescribed in the Rules.

B. For shareholders having multiple accounts under different status / category:

Shareholders holding Ordinary (equity) Shares of the Company 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.

Accordingly, to enable us to determine the appropriate withholding tax rate applicable, we request you to provide these details and documents as mentioned above, **on or before Thursday, 30th July 2026.**

Any documents submitted after 30th July, 2026 will be accepted at sole discretion of the Company.

PAYMENT OF DIVIDEND

The dividend for FY 2025-26 on Ordinary (equity) Shares of the Company, once approved by the shareholders of the Company at the AGM, will be paid after deducting the tax at source as mentioned in the earlier paragraphs. The payment will be made in electronic mode only.

SUBMISSION OF TAX RELATED DOCUMENTS:

The documents can be uploaded on the link <https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html> on or before Thursday, 30th July 2026 to enable the Company to determine the appropriate withholding tax rate applicable. **Any communication on the tax determination/deduction received post Thursday, 30th July 2026 shall not be considered.**

Shareholders can also send the other documents at the following email id:

Resident Shareholders	investor.helpdesk@in.mpms.mufg.com
Non-Resident Shareholders	investorrelations@kokuyocamlin.com

Documents sent to any other email ids may lead to non-submission of documents and attract TDS as per the provisions of the Act.

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 you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

The tax credit can also be viewed in Form by logging in with your credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://eportal.incometax.gov.in/iec/foervices/#/login>

Updation of Bank Account Details:

In order to facilitate receipt of dividend directly in your bank account, shareholders are requested to ensure that their bank account details in their respective demat accounts/physical folios are updated and KYC compliant to enable the Company to make timely credit of dividend in their bank accounts.

Pursuant to SEBI Master Circular dated 6th February, 2026 issued to the RTA read with other related SEBI Circulars and Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, SEBI has mandated that dividend to the shareholders holding shares in physical mode shall be paid only through electronic mode. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN, Choice of Nomination(optional), Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or the RTA. For shareholders holding shares in dematerialized form, bank details may be updated with their depository participant.

We seek your cooperation in this regard.

Yours truly,

For Kokuyo Camlin Limited

Sd/-

Satish Veerappa
Managing Director

Encl.:

Annexure 1, 2 and 3 - Forms for claiming exemption of TDS on Dividend available at the following link: <https://www.kokuyocamlin.com/updates-forms>

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

Note: This is a system generated e-mail. Please do not reply to this e-mail as this e-mail id is not monitored.