

Registered Office:

A-1, Corporate House, Shivalik Business Center,
Opp. Epic Multi Speciality Hospital, Bh. Rajpath
Club, Off S. G. Highway, Ahmedabad -380059
CIN No. : L46909GJ2004PLC044011

079 40091111
info@a1acid.com
info@a-1limited.com
www.a-1limited.com



Date: 03.09.2026

To,
BSE LIMITED,
Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

SECURITY ID: A1L

SECURITY CODE: 542012

SUB: INFORMATION REGARDING DEDUCTION OF TAX AT SOURCE ON THE FINAL DIVIDEND

Dear Sir/Madam,

The Board of Directors of the Company ('the Board') at the Meeting held on 26th August, 2026 have recommended a final dividend at the rate of Rs. 0.05/- (Rupees Five paisa only) per equity share of 1/- (one rupees) each fully paid-up equity shares of the Company.

The Final Dividend, if declared at the 22nd Annual General Meeting of the Company on 25th September, 2026 will be paid within 30 days from declaration of dividend.

Pursuant to Regulation 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has fixed Friday, 18th September, 2026 as the Record Date for determining entitlement of members to final dividend for the financial year ended March 31, 2026.

The instructions on deduction of tax at source on the final dividend available is given below. Please take the note of the same.

Thanking you.
Yours faithfully,
For A-1 LIMITED,
(Formerly known as A-1 Acid Limited)



Harshadkumar Naranbhai Patel
Chairman & Managing Director
DIN: 00302819



A-1 LIMITED (Formerly known as A-1 Acid Limited)
Reg. Office: Corporate House No. A-1, Shivalik Business Centre, B/h. Rajpath Club,
S. G. Highway, Opp. Epic Multispeciality Hospital, Ahmedabad-380059, Contact No.07940091111
Website: www.a-1limited.com, E-mail: info@a1acid.com, info@a-1limited.com
CIN: L46909GJ2004PLC044011

03rd September, 2026

Dear Shareholder,

Sub: A-1 LIMITED – Tax deduction at source (TDS) on the Final Dividend payout for the financial year ended on March 31, 2026.

FOLIO_DP_CL_ID : [FOLIO]

NAME OF SHAREHOLDER :[NAME]

We wish to inform you that the Board of Directors of your Company at their meeting held on August 26, 2026 have recommended a final dividend at the rate of Rs. 0.05/- (Rupees Five paisa only) per equity share of 1/- (one rupees) each fully paid-up equity shares of the Company, subject to approval of the Shareholders at the ensuing Annual General Meeting ("AGM").

The dividend, if approved at the ensuing AGM, will be paid to shareholders holding equity shares of the Company, either in dematerialized form or in physical form, within 30 days from the date of AGM.

The Record date for dividend is September 18, 2026.

In terms of the provisions of the Income-tax Act, 2025, ("the 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 ('TDS') (at the applicable rates) at the time of payment / credit of the dividend. TDS rate would vary depending on the residential status and documents submitted.

We request shareholders to submit the documents in this regard with Company's Registrar and Share Transfer Agent, Cameo Corporate Services Limited at <https://investors.cameoindia.com/> on or before 18th September, 2026. Any communication received after this date or through any other mode, will not be considered for deduction of applicable tax.

The below mentioned communication provides a short note of the applicable TDS provisions under the Act for Resident and Non-Resident shareholder(s) categories.

1. Resident Shareholders:

With PAN	10%*	A. Updation of PAN: In case of shares held in Demat: Update the PAN, if not already done, with the depositories. In case of shares held physically: Update the PAN, if not already done, with the Company's Registrar and Transfer Agent, M/s. Cameo Corporate Services Limited. As per Depository / RTA records, if shareholders' PAN is not reflected or PAN updated is invalid, TDS will be deducted at 20%.
Invalid PAN / Without PAN/ Inoperative PAN	20%	
Submission of requisite documents	NIL	A. For Individuals & HUF: Declaration in Form No. 121, fulfilling certain conditions. <i>Please note that the application of NIL TDS deduction would be subject to the validity and completeness of the declaration to the company's satisfaction.</i> The Government has made it mandatory for all taxpayers having PAN to link it with their Aadhaar. In case PAN of the individual shareholder is not linked with Aadhaar, such PAN will be treated as inoperative and the shareholder will be considered as not having PAN & TDS will be applied accordingly. B. AIFs / Mutual funds / Insurance Companies / NPS/ Others: i. Declaration that they have full beneficial interest with respect to the shares owned by them, Dividend receivable by them is exempt from TDS quoting the relevant provisions of the Act and that they fulfil conditions thereunder. ii. Copy of registration certificate / notification issued by CBDT / Government / such other relevant documentary evidence attested by authorized signatory. iii. Copy of PAN attested by authorized signatory.
Submission of Order under Section 395(1) of the Act	Rate provided in the Order	Lower/NIL TDS certificate obtained from tax authority.

*Notwithstanding the above, tax would not be deducted on payment of dividend to Resident Individuals, if the aggregate dividend to be paid by the Company, in FY 2026-27, does not exceed INR 10,000/-

2. Non-Resident Shareholders:

Particulars	Applicable Rate	Documents required (if any)
Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess) Or Tax Treaty Rate** (Whichever is lower)	For the purpose of availing benefits under DTAA read with MLI, the following documents would be required to be submitted by the shareholder: a. Self-Attested Copy of SEBI Registration b. Tax Residency Certificate ("TRC") obtained from the Tax authorities of the country of which the shareholder is tax resident (TRC valid for FY 2026-27). c. Form 41 for FY 2026-27 duly filled up and signed by authorized signatory under Section 159(8) read with Rule 75 of Income Tax Rules 2026. Please note that Form 41 is mandatory for non-resident to claim DTAA benefits. d. Copy of PAN card, if any, allotted by the Indian income tax authorities, signed by authorized signatory. e. Tax Identification Number ('TIN') issued by the income tax authorities of the resident country; f. Declaration of beneficial ownership by the non-resident shareholder primarily covering the following: i. That the FPI / FII is a tax resident of country outside India (mention the country name) ii. That the FPI / FII is eligible to claim the benefit of the respective Tax Treaty for FY 2026-27. iii. That the FPI / FII receiving the dividend income is the beneficial owner of such income. iv. That the dividend income is not attributable / effectively connected to any Permanent Establishment (PE) or Fixed Base in India during FY 2026-27. v. Non-applicability of the article 'Limitation of Relief / benefits' in case the relevant DTAA contains the said clause.
Other Non-resident shareholders	20% (plus applicable surcharge and cess) OR Tax Treaty Rate** (whichever is lower)	For the purpose of availing benefits under DTAA read with MLI, the following documents would be required to be submitted by the shareholder: a. Tax Residency Certificate ("TRC") obtained from the Tax authorities of the country of which the shareholder is tax resident (TRC valid for FY 2026-27). b. Form 41 for FY 2026-27 duly filled up and signed by authorized signatory. Please note that Form 41 is

		mandatory for non-resident to claim DTAA benefits. c. Copy of PAN card, if any, allotted by the Indian income tax authorities, signed by authorized signatory. d. Declaration of beneficial ownership by the non-resident shareholder primarily covering the following: 1. Shareholder is the tax resident of the country outside India (mention the name of the country) 2. Non-resident shareholder is eligible to claim the benefit of the respective Tax Treaty for FY 2026-27. 3. Non-resident shareholder receiving the dividend income is the beneficial owner of such income 4. Dividend income is not attributable / effectively connected to any Permanent Establishment (PE) or Fixed Base in India during FY 2026-27. 5. Non-applicability of the article 'Limitation of Relief / benefits' in case the relevant DTAA contains the said clause.
Submission of Order under Section 395(1) of the Act	Rate provided in the Order	Lower/NIL TDS certificate obtained from tax authority.
Tax resident of any notified jurisdictional area	(a) 30% or (b) Rates in force or (c) Rates specified in the relevant provisions of the Act (Whichever is higher)	Where any shareholder is a tax resident of any country or territory notified as a notified jurisdictional area under Section 176(1) of the Act, tax will be deducted at source at the rate of 30% or at the rate specified in the relevant provision of the Act or at the rates in force, whichever is higher, from the dividend payable to such shareholder in accordance with Section 176(5) of the Act.
*The Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-Resident shareholder and review to the satisfaction of the Company. 1. <u>SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS / CATEGORY:</u> 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.		

Where, in case, shareholders with multiple accounts with valid PAN for one record and no PAN for another record will be treated as separate shareholders. Accordingly, TDS will be deducted at appropriate rates for both the records.

2. SHAREHOLDERS HOLDING SHARES ON BEHALF OF BENEFICIAL SHAREHOLDERS OR ACTING AS CUSTODIAN

As per Rule 203 of the Income Tax Rules, 2026, any entity holding shares on behalf of registered shareholders or acting as a custodian, on or before July 10, 2026 should inform by submitting a declaration containing the name, address, residential status and PAN of the actual beneficial owners to whom TDS credit is to be given, and reasons for giving credit to such beneficiary. Further, if any of the aforesaid documents are to be submitted by such beneficiaries for deduction of taxes at nil / lower rates, such documents are to be submitted by the custodians on or before [July 10, 2026]. In case the same is not received by July 10, 2026, tax at applicable rates will be deducted and remitted accordingly.

To enable us to determine the appropriate TDS / withholding tax rate applicability, the aforementioned documents are required to be uploaded with the Registrar and Share Transfer Agent viz. M/s. Cameo Corporate Services limited ("RTA") at <https://investors.cameoindia.com/> not later than July 10, 2026. No communication on the tax determination / deduction shall be entertained thereafter.

In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents on time, you would still have an option of claiming refund of the higher tax paid at the time of filing your income tax return.

Notes:

1. Updating of Bank Account:

Shareholders are requested to ensure that their respective bank account details in their respective Demat accounts are updated, to enable the Company makes timely credit of dividend in their respective bank accounts.

2. For detailed tax rates, documents to be submitted and further queries, Shareholders are requested to refer to the General Communication and FAQs on Tax Deduction at Source on Dividend issued by the Company and available on the Company's website at www.redingtongroup.com. The format of documents referred above can be downloaded from the Company's website. Shareholders who are exempted from TDS provisions through any circular or notification may need to provide documentary evidence in relation to the same to enable the Company in applying the appropriate TDS on Dividend payment to such shareholder.

3. If the tax is deducted at a higher rate in absence of receipt of or satisfactory completeness of the afore-mentioned details / documents by company before given date, the shareholder may claim an appropriate refund in the return of income filed with their respective Tax authorities.

4. 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 also, provide the Company with all information /documents and co-operation in any proceedings in this regard.

We request the shareholders to update your correct details such as tax residential status, permanent account number (PAN), bank details, email addresses, mobile numbers and other details with their relevant depositories through their depository participant if you are holding shares in dematerialized or with Company's RTA, if you are holding shares in physical form.

The Company's Registrar and Share Transfer Agent can be contacted at the below details:

M/s. Cameo Corporate Services limited

Unit: A-1 Limited,
Subramanian Building, 5th Floor
No.1, Club House Road, Chennai - 600 002
Phone: 044 -40020734/35,
Online Investor Portal: wisdom.cameoindia.com

Yours faithfully,
For A-1 Limited,
Sd/-

Nidhi Anjan Chokshi
Compliance Officer

Disclaimer: The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. In case any provisions of applicable laws undergo a modification or replacement, the requirement as set out above shall stand revised in terms of the said amendment. Since the tax consequences are dependent on facts and circumstances of each case, the investors are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.

Note: Please do not reply to this email, as this email id is not monitored.