No. 2019/IRCTC/CS/ST.EX/356 **September 05, 2026**

BSE Limited **(Through BSE Listing Centre)** 1st Floor, New Trade Wing, Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street Fort, Mumbai – 400 001 **Scrip Code: 542830**	**National Stock Exchange of India Limited** **(Through NEAPS)** “Exchange Plaza”, C-1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 **Scrip Symbol: IRCTC**

Sub: Communication regarding Tax Deducted at Source (“TDS”) on Final Dividend for the Financial Year ended on March 31, 2026.

Sir/ Madam,

This is to inform that the Company has fixed **Tuesday, September 22, 2026** as the **“Record Date”** for the purpose of determining the members entitle to receive Final Dividend for the financial year 2025-26. It is also provided that the Dividend, if declared at the AGM, will be paid within a period of 30 (thirty) days from the conclusion of the AGM.

In terms of the applicable provisions of the Income-tax Act, 2025 (“the Act”), any Dividend paid or distributed by a Company is 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 the Dividend, if declared at the AGM.

In line with above, please find enclosed a communication regarding Tax Deducted at Source (“TDS”) on Final Dividend for the Financial Year 2025-26, *inter-alia*, prescribing the process and requirement of requisite documents for claiming tax exemption on Final Dividend for the Financial Year 2025-26 for Resident and Non-Resident members.

The aforementioned information is also available on the Company's website i.e. www.irctc.com, under the path, **Investor Corner** ⇨ **For Attention of shareholders** ⇨ **Deduction of tax at source on Final Dividend for FY 2025-26**

The above-mentioned is submitted herewith for your information and records.

Thanking You,

Yours faithfully,
For Indian Railway Catering and
Tourism Corporation Limited (IRCTC)

suman kalra

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Date: 2026.09.05 11:22:52 +05'30'

(**Suman Kalra**)
Company Secretary & Compliance Officer

Encl: As above

INDIAN RAILWAY CATERING AND TOURISM CORPORATION LIMITED
CIN: L74899DL1999GOI101707
Registered Office: 04th Floor, Tower-D, World Trade Centre, Nauroji Nagar, New Delhi, 110029, India
Website: www.irctc.com; **Email ID**: investors@irctc.com
Telephone: 011-26181550/51

IMPORTANT COMMUNICATION FOR ATTENTION OF SHAREHOLDERS

Dear Shareholder,

We are pleased to inform you that the Board of Directors, at its meeting held on **Tuesday, 26th May 2026** has considered and recommended a final dividend of ₹0.50 (Rupees Fifty Paise only) per equity share having face value of ₹ 2 (Rupees Two only) each for the Financial Year ended on 31st March, 2026, subject to approval in the ensuing Annual General Meeting (AGM), to the shareholders on the basis of the details of beneficial ownership furnished by the Depositories, as at the close of **Tuesday, 22nd September 2026, i.e. Record Date** for determining entitlement of members to receive final dividend for the financial year ended 31st March, 2026, and in respect of shares held in Physical form (if any) to those Members whose names will appear on the Register of Members of the Company as on the close of **Tuesday, 22nd September 2026.**

SEBI vide its Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 dated 18th November, 2025 inter-alia, has omitted the existing first and second proviso to Regulation 12. Accordingly, it is hereby informed to all the shareholders that IRCTC will be paying dividend through RBI approved electronic modes only and no physical dividend such as warrant, cheques, demand draft etc. will be dispatched to shareholders. In order to facilitate timely receipt of dividend directly in the bank account(s), shareholders are requested to ensure that the bank account details in their respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividend in their bank accounts.

Pursuant to the Income Tax Act, 2025 (Act), and the rules framed thereunder, dividends paid or distributed by the Company, shall be taxable at the hands of the shareholders and the Company shall be required to deduct tax at source (TDS) at the prescribed rates from the dividend to be paid to shareholders. The TDS rate would vary depending on the residential status and documents submitted by the shareholder and acceptance of the same by the Company. Accordingly, the Final Dividend will be paid after deducting TDS as explained here under:

I. FOR RESIDENT SHAREHOLDERS		
Category of shareholders	**Applicable Rate**	**Exemption applicability/Documentation requirement**
Mutual Funds	Nil	Self-declaration that it is registered with SEBI and is qualifying for exemption under Schedule VII [Table: Sl. No. 20 or 21] of section 11 of the Act, along with self-attested copies of a valid SEBI registration certificate and PAN card. ***(as per format available on link** https://einward.alankit.com/Docs/7-Declaration%20for%20Mutual%20Fund%20Companies.pdf* **)**

Insurance Companies	Nil	Self-declaration that it qualifies as 'Insurer' as per Section 2(7A) of the Insurance Act, 1938 and that its income is exempt under Schedule VII of the Act 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. ***(as per format available on link*** https://einward.alankit.com/Docs/8-Declaration%20for%20Insurance%20Companies.pdf ***)***
Category I and II Alternative Investment Fund	Nil	Self-declaration stating that its income is exempt under section Schedule V [Table: Sl. No. 1] to section 11 of the Act and they are established as Category-I or Category-II AIF under the SEBI Regulations, along with self-attested copy of valid SEBI registration certificate and PAN Card needs to be submitted. ***(as per format available on link*** https://einward.alankit.com/Docs/6-Declaration%20for%20Alternate%20Investment%20Fund%20Companies.pdf ***)***
Any other entity entitled to exemption from TDS	Nil	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the entity being entitled to TDS exemption needs to be submitted along with self-attested copy of PAN Card.
Other resident shareholder		A. TDS is required to be deducted at the rate of 10% under Section 393 of the Act.
		B. No TDS is required to be deducted, if aggregate dividend distributed or likely to be distributed during the financial year to individual shareholders does not exceed ₹ 10,000/-.
		C. No TDS is required to be deducted on furnishing of valid Form 121 {i.e erstwhile Form 15G (applicable to individuals only in respect of dividend income) / Form 15H (applicable to an Individual who is 60 years and older)}, on fulfilling all the required eligibility conditions ***(as per format available on link*** https://einward.alankit.com/Docs/form-no-121.pdf)
		D. TDS is required to be deducted at the rate of 20% under Section 397 (2) of the Act, if do not have PAN/ invalid PAN/PAN is not linked with Aadhaar/not registered their valid PAN details in their account.
		E. TDS is required to be deducted at the rate prescribed in the lower tax withholding certificate issued under Section 395 of the Act, if such valid certificate is provided.

- *The Company will be relying on the information verified by the utility available on the Income Tax website.*

II. FOR NON-RESIDENT SHAREHOLDERS	
Category of shareholders	**Exemption applicability/Documentation requirement**
FPIs and FIIs	TDS is required to be deducted at the rate of 20% (plus applicable surcharge and cess) under Section 393 of the Act (or as per Section 207) or rate provided in relevant Double Taxation Avoidance Agreement (DTAA), read with Multilateral Instrument (MLI) whichever is more beneficial.

Any entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of the entity being entitled to exemption from TDS is to be submitted.
Other non-resident shareholder	**A.** Taxes are required to be withheld in accordance with the relevant provisions of the Income Tax Act, 2025 as per the rates as applicable. 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.
	B. Further, as per Section 159 of the Act the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty as read with relevant clauses of Multilateral instrument (if any) between India and the country of tax residence of the shareholder, if they are more beneficial to them. To avail Tax Treaty benefits, the non-resident shareholders will have to provide the following: 1. Self-attested copy of the PAN allotted by the Indian Income Tax authorities; 2. Self-attested copy of valid Tax Residency Certificate obtained from the tax authorities of the country of which the shareholder is a resident for the period April 2026 to March 2027; 3. Self-declaration in Form 41 (i.e erstwhile Form 10F) ***(as per format available on link*** ***(***https://einward.alankit.com/Docs/Form-No-41.pdf**)** and 4. Self-declaration in the attached format certifying that the non-resident shareholder does not have Permanent Establishment in India in accordance with the applicable Tax Treaty and has Beneficial ownership of the shares (for the period April 2026 to March 2027). ***(as per formats available on link*** (https://einward.alankit.com/Docs/5-No%20pe%20declaration%20other%20than%20foreign%20company.docx, https://einward.alankit.com/Docs/4-No%20pe%20declaration%20foreign%20company.docx **)**
	C. TDS is required to be deducted at the rate prescribed in a valid lower tax withholding certificate issued under Section 395 of the Act, if such certificate is provided.
	D. The Company is not obligated to apply the beneficial DTAA rates as read with relevant clauses of Multilateral instrument (if any) at the time of tax deduction / withholding on dividend amounts. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by non- resident shareholders.

Attention:

1. For all self-attested documents, Shareholders must mention on the document "certified true copy of the original". For all documents being uploaded by the Shareholder, the Shareholder undertakes to send the original document(s) on the request by the Company.

2. In case, the dividend income is assessable to tax in the hands of a person other than the registered shareholder as on the record date i.e. **Tuesday, 22nd September 2026**, the registered shareholder is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person.

3. Above communication on TDS sets out the provisions of law in a summarized manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.

4. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents, shareholders would still have an option of claiming refund of the excess tax deducted at the time of filing their income tax return (by consulting their tax advisors). No claim shall lie against the Company for such taxes deducted. Shareholders will be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at https://incometax.gov.in.

5. 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 appellate proceedings.

6. For shareholders holding shares under multiple accounts under different status/category and single PAN, 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.

Moreover, all Shareholders are requested to ensure that the above details are completed and/or updated, as applicable, in their respective demat account(s) maintained with the Depository participant(s); with the Company, on or before **Tuesday, 22nd September 2026.**

Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated before the record date, to enable the Company to make timely credit of dividend in their bank accounts.

No communication on the tax determination / deduction shall be entertained after Tuesday, 22nd September 2026.

Shareholders are requested to upload the scanned copies of the documents mentioned above at the portal https://einward.alankit.com/ against their folios.

We seek your cooperation in the matter.

Thanking you,

Yours faithfully,
For and on behalf of Indian Railway Catering & Tourism Corporation Limited

suman kalra

Digitally signed by suman kalra
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(Suman Kalra)
Company Secretary & Compliance Officer

Disclaimer: This communication should not be construed as tax advice from the Company. It has been provided solely as an investor service and is intended for informational purposes only.