

**KINGFA/SE/2026-27****Date:** 05/09/2026

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No. C/1, G- Block,  
Bandra –Kurla Complex, Bandra (East),  
Mumbai 400051

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001

**Symbol: KINGFA****Scrip Code: 524019****Subject: Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Dear Sir/Madam,

The Board of Directors of the Company has recommended the payment of dividend, which shall be subject to the approval of the shareholders at the **42<sup>nd</sup> Annual General Meeting (“AGM”) of the Company scheduled to be held on 28<sup>th</sup> September 2026**. Upon approval by the shareholders at the said AGM, the dividend shall be paid to the eligible shareholders in accordance with the applicable provisions of law and, pursuant to the provisions of the Income-tax Act, 2025 and the rules made thereunder, such dividend shall be taxable in the hands of the shareholders.

Accordingly, the Company is required to deduct tax at source (“TDS”) on such dividend at the prescribed rates, as may be applicable.

In this regard, please find enclosed herewith an e-mail communication being sent to all the shareholders of the Company whose e-mail addresses are registered with the Company/Depositories. The said communication explains the process relating to withholding of tax from dividends payable to the shareholders at the prescribed rates, as may be applicable, along with the necessary annexures.

The above communication is also available on the website of the Company at [www.kingfaindia.com](http://www.kingfaindia.com)

This is for your information and record.

Yours faithfully

**For Kingfa Science & Technology (India) Limited**

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**Deepak Vyas**  
**Company Secretary & Compliance officer**

**Dear Shareholder**

Folio No./DPID & Client ID:

Name of the Shareholder:

**Subject: Communication on Tax Deduction at Source (TDS) on Dividend for the financial year ended March 31, 2026.**

We wish to inform you that the Board of Directors at their meeting held on August 14, 2026, have recommended a Final Dividend @ Rs.20/- per share (200%) of face value of Rs.10/- each subject to approval of shareholders in the Annual General Meeting ("AGM") for the financial year ended March 31, 2026.

The Dividend, will be paid on or before 27<sup>th</sup> October 2026, to those members whose names appear:

- a. As members on the Register of Members of the Company as on September 21, 2026, after giving effect to all valid transmission or transposition requests lodged with the Company for the shares held in physical form up to the closing hours of business on September 21, 2026.
- b. As beneficial owners as per the list to be furnished by NSDL/CDSL as at the closing hours of business on September 21, 2026.

In accordance with the provisions of the Income-Tax Act, 2025 ('The Act'), dividends paid or distributed by the Company shall be taxable in the hands of the shareholders and the Company shall be required to deduct tax at source (TDS) from the dividend to be paid at the prescribed rates. The TDS rate would vary depending on the residential status and category of the shareholder. Accordingly, the Final Dividend will be paid after deducting TDS as explained herein.

**SECTION A: FOR ALL SHAREHOLDERS - UPDATION OF DETAILS, AS APPLICABLE**

It may be noted that in case you had already registered the following details with the Company / RTA, the details as available with the Company in the Register of Members/Register of Beneficial Ownership maintained by the Depositories will be relied upon by the Company / RTA, for the purpose of complying with the applicable TDS provisions:

- i. Valid Permanent Account Number (PAN).
- ii. Bank Account details.
- iii. Residential status as per the Act i.e. Resident or Non-Resident for FY 2026-27.
- iv. Category of the Shareholder viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) Category I, II and III, Government (Central/State Government), Foreign Portfolio Investor (FPI)/Foreign Institutional Investor (FII): Foreign Company, FPI/FII: Others (being Trust, Artificial Juridical Person, etc.), Individual, Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI) or Trust, Domestic Company, Foreign Company, etc.
- v. Email Address.
- vi. Residential Address.

In case, you wish to update the above-mentioned details, you are requested to submit the details by using the following link and by uploading documents by e-signing it.

<https://ipostatus.integratedregistry.in/KYCRegister.aspx>

**SECTION B: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDERS**

Shareholders are requested to take note of the TDS rates and document(s), if any, required to be submitted to the Company by September 21, 2026 (Monday) for their respective category, in order to comply with the applicable TDS provisions.

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**Kingfa Science & Technology (India) Limited**

**CIN:** L25209TN1983PLC010438  
**Regd. Office:** Dhun Building, III Floor,  
827, Anna Salai, Chennai - 600002.  
**Tel:** +44 - 28521736 **Fax:** +44 - 28520420  
**E-mail:** cs@kingfaindia.com  
**Website:** www.kingfaindia.com

# **I. FOR RESIDENT SHAREHOLDERS:**

| <b>Category of shareholders</b>                 | <b>Exemption applicability/ Documentation requirement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mutual Funds                                    | No TDS is required to be deducted as per Section 393(5)(d) of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate needs to be submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Insurance Companies                             | No TDS is required to be deducted as per Section 393(4) of the Act, subject to specified conditions. Self-attested copy of PAN and valid IRDAI registration certificate needs to be submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Category I and II Alternative Investment Fund   | No TDS is required to be deducted as per Section 11 read with Schedule V of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate needs to be submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Recognized Provident Fund                       | No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Schedule XI to the Act, or self-attested valid documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 needs to be submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Approved Superannuation Fund                    | No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by the Commissioner under Rule 2 of Part B of Schedule XI to the Act needs to be submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Approved Gratuity Fund                          | No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by the Commissioner under Rule 2 of Part B of Schedule XI to the Act needs to be submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| National Pension Scheme                         | No TDS is required to be deducted as per Section 393(9) of the Act.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Government (Central/State)                      | No TDS is required to be deducted as per Section 393(5)(a) of the Act.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Any other entity entitled to exemption from TDS | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Other resident shareholder(s)                   | <p>a. TDS is required to be deducted at the rate of 10% under Section 393(1) of the Act.</p> <p>b. No TDS is required to be deducted, if aggregate dividend distributed or likely to be distributed during the financial year to an individual shareholder does not exceed Rs. 10,000/-.</p> <p>c. No TDS is required to be deducted on furnishing of valid Form 121 [earlier Form 15G / 15H] as per Income Tax Rules, 2026 (for individuals, with no tax liability on total income and income not exceeding the maximum amount which is not chargeable to tax or individuals above the age of 60 years with no tax liability on the total income). TDS is required to be deducted at the rate of 20% under Section 397 of the Act, if valid PAN of the shareholder is not available.</p> <p>d. 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.</p> |

## II. FOR NON - RESIDENT SHAREHOLDERS:

| Category of shareholders                    | Exemption Applicability/Documentation requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| FPI, FII and Other non-resident shareholder | <p>a. TDS is required to be deducted at the rate of 20% or the rates in force as per the Finance Act (plus applicable surcharge and cess) under Section 393(2) of the Act</p> <p>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 read with Multilateral Instrument (MLI) between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholders will have to provide all the following documents:</p> <ol style="list-style-type: none"> <li>Self-attested copy of the PAN allotted by the Indian Income Tax authorities;</li> <li>Self-attested copy of valid Tax Residency Certificate obtained from the tax authorities of the country of which the shareholder is a resident;</li> <li>Online Form 41 as per Income Tax Rules, 2026 (earlier 10F) Self-declaration certifying: <ol style="list-style-type: none"> <li>The shareholder is and will continue to remain a tax resident of the country of its residence during the Tax Year 2026-27;</li> <li>The shareholder is eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;</li> <li>The shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner;</li> <li>The shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and</li> <li>The shareholder does not have a taxable presence or a permanent establishment in India during the Tax Year 2026-27.</li> </ol> </li> </ol> <p>c. TDS is required to be deducted at the rate prescribed in valid lower tax withholding certificate issued under Section 395 of the Act, if such certificate is provided.</p> |

## III. Notes:

All the above referred tax rates will be enhanced by surcharge and cess, wherever applicable.

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 request by the Company.

Above communication on TDS sets out the provisions of law in a summary 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.

It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents, there would still be an option available with the shareholder to file the return of income and claim an appropriate refund, if eligible. 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 also, provide the Company with all information / documents and co-operation in any appellate proceedings.

Benefit under Rule 203: 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, 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. In case where shares are held by Clearing Members / Intermediaries / Stockbrokers, and TDS is to be applied by the Company in the PAN of the beneficial Shareholders then intermediaries / stockbrokers or others and the beneficial Shareholders will have to provide a declaration. Format of declaration is available in the link provided below. This declaration should be submitted through the link provided below, on or before after September 21, 2026 (Monday). Kindly note that no declaration shall be accepted after September 21, 2026 (Monday).

Kindly note that the aforementioned documents (Form 121, Form 41 and self-declaration) are required to be submitted using the link provided below:

<https://ipostatus.integratedregistry.in/TaxExemptionRegistration.aspx>

These documents, valid in all respects, should be submitted on or before after September 21, 2026 (Monday) in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.

**Important Note for Shareholders holding shares in Physical Form:**

Shareholders may note that SEBI vide their communication dated January 17, 2024, has mandated issuance of Dividend in electronic mode only. Henceforth, in case of non-updation of PAN or Choice of Nomination or Contact Details or Mobile Number or Bank Account Details or Specimen Signature in respect of physical folios, dividend shall be paid mandatorily through electronic mode only upon furnishing all the aforesaid details in entirety.

**Important Note for Shareholders holding shares in Demat Form:**

Shareholders holding shares in demat mode are requested to ensure that their core banking bank account details including the IFSC / MICR code of their bank branch is properly updated in the demat account. Please note that the dividend would be credited only through electronic mode to the bank account details available in the demat account. Hence, shareholders are requested to contact their Depository Participant (DP) to update their bank details, in case of any change.

As per the recent amendments of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in case the dividend credited through electronic mode are rejected for any reason, such dividend will be credited only through electronic mode only upon updation of correct bank details in the respective Folio / Demat account. Dividend warrant / Cheque / Demand Draft will not be issued against such rejection cases.

Shareholders are requested to update their bank accounts in their demat accounts or Folio so that the Company can make timely credit of dividend in the respective bank accounts.

Your co-operation in this regard is solicited.

Thanking you,

Yours sincerely,

**For Kingfa Science & Technology (India) Limited**

**Sd/-**

**Deepak Vyas**

**Company Secretary & Compliance Officer**