Ref: SEC/SE/44/2026-27 **Date: 14th August, 2026**

The Manager- Listing	The Manager – Listing
The National Stock Exchange of India Limited "Exchange Plaza", Bandra – Kurla Complex, Bandra (EAST), Mumbai – 400051	**BSE Limited** Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001
NSE SYMBOL: SENCO	**BSE SCRIP CODE: 543936**

Dear Sir(s)/ Madam(s),

Sub: Communication to shareholders regarding Tax Deduction on Final Dividend FY 2025-26

Please find enclosed the email communication sent by the Company to all the shareholders, whose email IDs are registered with the RTA / Depositories, about Tax deduction on Final Dividend FY 2025-26, elaborating the process along with the necessary annexures, to be followed by the shareholders to ensure appropriate deduction of tax on the dividend, if declared at the 32nd Annual General Meeting of the Company.

This communication shall also be made available on the website of the Company.

We request you to take the above on record.

Yours sincerely,

For SENCO GOLD LIMITED

Mukund Chandak Digitally signed by Mukund Chandak Date: 2026.08.14 19:31:50 +05'30'

Mukund Chandak
Company Secretary & Compliance Officer
Membership No. A20051

Encl: a/a

SENCO GOLD LIMITED
CIN: L36911WB1994PLC064637
Registered & Corporate Office :"Diamond Prestige", 41A, A.J.C. Bose Road,
10th floor, Unit No. 1001, Kolkata-700017
Phone: 033 4021 5000/5004
Email: corporate@sencogold.co.in
Website: www.sencogold.com

Date: 14th August, 2026

Name of the Shareholder:

DP Id & Client Id No/Folio No.:

Subject: SENCO GOLD LIMITED – COMMUNICATION IN RESPECT OF DEDUCTION OF TAX AT SOURCE ON FINAL DIVIDEND FOR THE FINANCIAL YEAR 2025-26

Dear Shareholder,

The Board of Directors of the Company in their meeting held on 26th May, 2026 has declared payment of Final Dividend of Re. 1/- (i.e. 20%) per equity share against the face value of Rs. 5/- per equity share for the financial year 2025-26. Record Date for ascertaining the names of the shareholders who shall be entitled to receive the Final Dividend has been fixed as Monday, 24th August 2026.

As you are aware, pursuant to the provisions of the Income Tax Act, 2025 ('ITA 2025'), a company is required to deduct tax at source at the prescribed rates on the dividend paid or distributed to its shareholders. The applicable rate of tax deduction varies depending on the residential status of the shareholder and the documents/information submitted by the shareholder and accepted by the Company. Accordingly, if the dividend is approved by the shareholders at the forthcoming AGM, the Company will deduct tax at source at the applicable rates at the time of payment of the dividend, in accordance with the provisions of the Act.

The TDS rate vary depending on the residential status of the shareholder, category of shareholder and the documents submitted by the shareholders and accepted by the Company in accordance with the provisions of the Act. The TDS for various categories of shareholders along with required documents are summarized below:

I. **<u>For Resident Shareholders</u> -**

Particulars & Category of shareholders	Rate of Tax Deduction	Exemption documents to be given
Individuals		
If total Dividend income in Financial Year 2026-27 upto Rs. 10,000	NIL	-
If total Dividend income during Financial Year 2026-27 > Rs. 10,000	As per Section 393(1) [Table Sl. no. 7] of ITA 2025 [corresponding to erstwhile Section 194 of the Income-tax Act, 1961 ("ITA 1961")] - 10% (in case where PAN is provided/ available) As per Section 397(2) of ITA 2025 [corresponding to erstwhile Section 206AA of ITA 1961] - 20% (in other cases where PAN is not provided/ not available/ inoperative)	Update the PAN if not already done with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent - Kfin Technologies Limited (in case of shares held in physical mode, if any). If shareholder is exempted from TDS provisions through any circular or notification, it should provide an attested copy of the PAN along with the documentary evidence in relation to the same. It may be noted that as per Section 262(9) of ITA 2025 [corresponding to erstwhile Section 139AA of ITA 1961], 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 with the same, the PAN allotted shall be deemed to be invalid/ inoperative and he shall be liable to all consequences under the Act and tax shall be deducted at higher rates as prescribed under the Act. The Company shall be relying on the information verified by the utility available on the Income Tax website for such purpose.

Shareholders providing duly signed Form 121 [corresponding to erstwhile Form 15G/Form 15H] (applicable to only resident individual shareholders provided that all the prescribed eligibility conditions are met.	NIL	Form 121 (Annexure 1) duly signed, along with self-attested copy of PAN card. Please note that all fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfil the requirements of law. **While filling the form, the shareholder should ensure that the total amount of dividend expected to be received from Senco Gold Limited during the current Financial Year (inclusive of dividend received in previous tranches, if any) has to be mentioned to be considered as exempted from TDS.**
Minor		Where the minor has a taxable income and tax has been withheld at source under any provisions of the Act, the whole or any part of such income becomes assessable in the hands of a person other than the deductee. The credit for the whole or any part of the tax deducted at source, as the case may be, shall be given to the other person and not to the deductee, provided that the deductee files a declaration with the deductor and the deductor reports the tax deduction in the name of the other person in the information relating to deduction of tax. In this regard, the parent/guardian is required to submit a declaration with the company in accordance with Rule 203 [corresponding to erstwhile Rule 37BA of ITA 1961], within the stipulated timelines to avail the withholding tax credit (TDS credit).
Other than Individuals		

Mutual Funds (MF)	NIL 10%	Self-declaration (**Annexure 2**) that they are specified in Schedule VII (Table: Sl. No. 20 or 21) of ITA, 2025 [corresponding to erstwhile section 10(23D) of ITA 1961] along with self-attested copy of PAN card and registration certificate. In case the shares are held in the name of the mutual fund but the beneficial owners are someone else, the same must be informed within the stipulated time with suitable declaration. Further, a list of such beneficial owners as on the record date must also be submitted within the stipulated time. In case of mutual funds not covered above.
Alternative Investment Fund (AIF)	NIL 10%	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 or Self-declaration that its income is exempt under Schedule V (Table Sl. No. 1) of ITA, 2025 [corresponding to erstwhile section 10(23FBA) of ITA 1961] and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and registration certificate. (**Annexure 2**) In case AIF other than those registered above with SEBI.
Indian Commercial Banks/ Indian Financial Institutions/Body Corporate/Firm/Trust/HUF	10%	--
Insurance Companies: Public & Other Insurance Companies	NIL	Self-declaration that it has full beneficial interest with respect to shares owned, along with self-attested copy of

		PAN card and registration certificate (**Annexure 2**). In case the shares are held in the name of insurance companies but the beneficial owners are someone else, the same must be informed within the stipulated time with suitable declaration. Further, a list of such beneficial owners as on the record date must also be submitted within the stipulated time.
Govt. of India, Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income	NIL	Documentary evidence that the person is covered under Section 393(5)(c) of ITA 2025 [corresponding to erstwhile Section 196 of ITA 1961]. (**Annexure 2**)
New Pension System (NPS) Trust	NIL	Self-declaration (**Annexure 2**) that it qualifies as NPS trust and income is eligible for exemption under Schedule VII(41) of Section 11 of ITA 2025 [corresponding to erstwhile Section 10(44) of ITA 1961] and being regulated by the provisions of the Indian Trusts Act, 1882, along with self-attested copy of the PAN card and registration certificate, if any
Shareholders providing certificate u/s 395(1) of ITA 2025 [corresponding to erstwhile Section 197 of ITA 1961]	Rate provided in the order	Lower/ NIL withholding tax certificate obtained from Income Tax authorities. Tax will be deducted at the rate specified in the said certificate, subject to furnishing of a self-attested copy of the same. The certificate should be valid for the financial year 2026-27 and should cover the dividend income.
Entities exempt under Section 11 of ITA 2025 [corresponding to erstwhile Section 10 of ITA 1961]	NIL	If the income is exempt under section 11 of ITA 2025 [corresponding to erstwhile Section 10 of ITA 1961], the authorized signatory shall submit the declaration duly signed with stamp affixed for the purpose of claiming exemption from

		TDS (entities as provided in Circular No.18 of 2017 dated 29 May 2017)
Clearing Member (CM) taking benefits under Rule 203 of ITA 2025 [corresponding to erstwhile Rule 37BA]	Rates based on the status of the beneficial owners	In case where shares are held by Clearing Member/ intermediaries/ stock brokers and TDS is to be applied by the Company in the PAN of the beneficial shareholders, then intermediaries/ stock brokers will have to provide a declaration within the stipulated time (Format enclosed as **(Annexure 3)** for reference). Any declaration submitted after the cut-off date will not be accepted.
Resident shareholder without PAN/ Invalid PAN	20%	-

Tax is required to be deducted at source under Section 393(1) [Table Sl. no. 7] of ITA 2025 [corresponding to erstwhile Section 194 of ITA 1961[at the rate of 10% on the amount of dividend where shareholders have registered their valid Permanent Account Number (PAN). In case shareholders do not have PAN/ have not registered their valid PAN details in their account, TDS at the rate of 20% shall be deducted under Section 397(2) of ITA 2025 [corresponding to erstwhile Section 206AA of ITA 1961].

Shareholders are requested to update/ verify the PAN, and the residential status as per the Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent (in case of shares held in physical mode).

Deduction of tax at a rate lower than statutory rate or no deduction of tax shall depend upon the completeness of the documents and the satisfactory review of the forms, and the documents submitted by the shareholders to the Company.

Accordingly, in order to enable us to determine the appropriate tax deduction rate applicable, **we request you to provide these details and documents as mentioned above, on or before 30th August 2026 (cut off period).** Any documents submitted after the cut-off period will be accepted only at the sole discretion of the Company.

II. For Non-Resident Shareholders –

Tax is required to be withheld in accordance with the provisions of Section 393(2), [Sl no. 17] of ITA 2025 [corresponding to erstwhile Section 195 of ITA 1961] at applicable rates in force and

Section 393(2) [Sl. No. 15] of ITA 2025 [corresponding to erstwhile Section 196D of ITA 1961]. As per the said provisions, the tax shall be withheld @ 20% plus applicable surcharge and cess on the amount of dividend payable. However, as per section 159 of ITA 2025 [corresponding to erstwhile Section 90 of ITA 1961], a non-resident payee has the option to be governed by the provisions of the Double Tax Avoidance Agreement (DTAA) between India and the country of tax residence of the shareholder if they are more beneficial to the shareholder. For this purpose, the non-resident shareholder will have to provide documents provided in the table:

Sl.No.	Particulars	Applicable Rate	Documents required (if any)
(a)	Any non-resident shareholder exempted from tax deduction as per the provisions of the Act or any other law such as The United Nations Privileges and Immunities Act 1947, etc.	NIL	Necessary documentary evidence substantiating exemption from tax deduction
(b)	Non-resident Shareholders (NRI-R, NRI-N) including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)/ FPC /Qualified Institutional Buyer (QIB)	20% (plus applicable surcharge and cess) OR Tax Treaty Rate (without surcharge and cess) (**whichever is less**) Non-resident shareholders have the option to be governed by the provisions of the DTAA between India and	Update/ Verify the PAN and the residential status as per Act if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent - Kfin Technologies Limited (in case of shares held in physical mode). Self-attested copy of SEBI Registration Certificate, as applicable. Provide declaration whether the investment in shares has been made under the general FDI route or under the FPI route, as applicable for FIIs/ FPIs. In order to apply the Tax Treaty rate, ALL the following documents would be required: 1) Self-attested copy of Indian Tax Identification number (PAN). In case PAN is not available, the non-resident shareholder shall furnish (a)

		the country of tax residence of the shareholder, if the DTAA provisions are more beneficial.	name, (b) email id, (c) contact number, (d) address in country of residence, (e) Tax Residency Certificate and Tax Identification Number of the country of residence. 2) Self-attested Tax Residency Certificate (TRC) valid as on the record date obtained from the tax authorities of the country of which the shareholder is a resident certifying status during Financial Year 2026-27 (April 2026 to March 2027). 3) E-filed copy of Form 41 duly filed in Income-tax portal along with copy of TRC. 4) Self-declaration from Non-resident, primarily covering the following (**Annexure 4**): • Non-resident is eligible to claim the benefit of respective tax treaty for the purpose of tax withholding on dividend; • Non-resident is and will continue to remain a tax resident of the country of its residence during the Financial Year 2026-27; • Non-resident receiving the dividend income is the beneficial owner of such income and the beneficial owner of the shareholding in the Company; • Dividend income is not attributable/ effectively connected to any Permanent Establishment (PE) or Fixed Base or taxable presence or

			Business Connection or Place of Effective Management in India; • Non-resident has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner; • Non-resident complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ('MLI), including Principal Purpose Test, Limitation of Benefits; • In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore DTAA. TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided. Company will not grant DTAA benefits if e-filed Form 41 along with TRC is not submitted by shareholder. Manual copy of Form 41 submitted earlier will not be accepted. No claims for concessional rate as per the Most Favoured Nation ('MFN') clause shall be claimed and/or allowed. However, the Company in its sole discretion reserves the right to apply the beneficial DTAA rates at the time of tax deduction on dividend amounts and to call for any further information. Application of DTAA

			rate shall depend upon the completeness of the documents submitted by the non-Resident shareholder and review to the satisfaction of the Company.
(c)	Non-resident shareholders submitting Order under Section 395(1) of ITA 2025 [corresponding to erstwhile section 197 of ITA 1961]	Rate provided in the Order	Self-attested copy of Lower/ Nil withholding tax certificate obtained from Income Tax authorities, along with self-attested copy of PAN card. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2026-27 and should cover the dividend income.
(d)	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined under Section 176 of ITA 2025 [corresponding to section 94A(1) of the ITA 1961]	30% (plus applicable surcharge and cess)	
(e)	Sovereign Wealth Fund, Pension Funds, Other bodies notified under Sl.no. 7 of Schedule V of Section 11 of ITA 2025 [corresponding to section 10(23FE) of ITA 1961]	NIL	Self-Declaration substantiating the fulfillment of conditions prescribed under Sl.no. 7 of Schedule V of Section 11 of ITA 2025 [corresponding to section 10(23FE) of ITA 1961]
(f)	Declaration regarding opting out of Section 202 of ITA 2025 [corresponding to section 115BAC of ITA 1961]		From FY 2023-24, the Company is required to declare in the quarterly TDS Return in Form 144 whether the shareholder is opting the old regime or new regime prescribed under section 202 while filing the return of income. In view of the same, the non-resident shareholders are required to give a declaration mentioning their Name, PAN, status of PAN and whether section 202 of

			the ITA 2025 is opted or not. (**Annexure 5**) Note: Where no declaration is received, it will be assumed that the non - resident shareholder is opting out of section 202.

It is recommended that shareholders should independently satisfy their eligibility to claim DTAA benefit including meeting of all conditions laid down by DTAA.

Shareholders are requested to update/ verify the PAN, and the residential status as per the Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent (in case of shares held in physical mode).

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction 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.

Accordingly, in order 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 30th August 2026 (cut-off period).** Any documents submitted after the cut-off period will be accepted only at the sole discretion of the Company.

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

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 held under a PAN will be considered on their entire holding in different accounts.

SUBMISSION OF TAX RELATED DOCUMENTS:

The aforesaid documents can be sent to the email id: einward.ris@kfintech.com and must be received on or before 30th **August 2026** to enable the Company to determine the appropriate TDS/ withholding tax rate applicable. **Any communication on the tax determination/ deduction received post 30th August 2026 (cut-off period) shall be considered only at the sole discretion of the Company.**

In cases where the dividend income as on the Record Date is assessable to tax in the hands of a person other than the registered shareholder (*viz.,* the shares are held by a clearing member, broker etc. on behalf of the actual beneficial owner), such registered shareholder (*i.e.,* the said clearing member, broker etc.) is required to furnish to the Company a declaration in order to effect TDS to the credit of the beneficial owner of dividend income. Such declaration shall be as prescribed by Rule 203 of Income-tax Rules, 2026, which shall *inter alia* contain-

i. Name, address, PAN and residential status of the person to whom credit is to be given;

ii. Payment in relation to which credit is to be given;

iii. The reason for giving credit to such person;

iv. Declaration that the dividend income is assessable in the hands of the beneficiaries of the shares (and not the custodian);

v. Undertaking that the custodian will not claim credit of TDS from the dividend amount assessable in the hands of the beneficiaries.

Any such declaration received post cut-off period shall be considered only at the sole discretion of the Company.

While filing Form 121, the following must be noted –

"Estimated Income for which this declaration is made" - The total dividend income received from Senco Gold Limited during the current financial year including the present dividend.

"Details of Income for which the declaration is filed" -

i. Identification number of relevant investment / account etc.- DP ID/Client ID

ii. Nature of Income - Dividend Income

iii. Section under which tax is deductible - As per Section 393(1) [Table Sl. no. 7] of ITA 2025

iv. Amount of Income - total dividend income received from Senco Gold Limited during the current financial year including the present dividend

Please note:

- Tax deducted by the Company is final and no claim shall lie against the Company for tax deducted at higher rate, for any reason, whatsoever. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents or based on the review of the documents as provided to the Company, 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 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 assessment/ appellate proceedings.
- Keep your most updated email id and mobile numbers registered with the Company/ your DP, to receive timely communications.
- Notify change of address, or particulars of your bank account, if changed, along with the 9 digit MICR/ NECS details, to the respective depository participant in case of shares held in demat mode. In case the shareholding is in physical form, it is requested to submit a scanned copy of a covering letter, duly signed by the shareholder (first holder in case of joint holding), along with a cancelled cheque leaf with shareholder name and bank account details and a copy of PAN card, duly self-attested, with our RTA. This will facilitate the receipt of dividend

directly into the bank accounts. In case the cancelled cheque leaf does not bear the name, it is requested to attach a copy of the bank pass-book statement, duly self-attested.

- Pursuant to the amendment to Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are now mandatorily required to make dividend payments only through electronic modes. Consequently, physical modes of payment such as cheques or demand drafts are no longer permitted. Shareholders are therefore advised to ensure that their bank account details, including IFSC and KYC details are duly updated with their Depository Participant for shares held in dematerialised form, or with the Company's Registrar to an Issue and Share Transfer Agent for shares held in physical form.
- The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. Shareholders should obtain the tax advice related to their tax matters from a tax professional.
- No communication relating to tax determination or deduction, other than in the manner specified above and/or received after the cut-off date, shall be entertained. The Company reserves the right to reject the documents in the event of any discrepancy or if the documents are found to be incomplete.
- Tax credit can be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES or e-filing website of the Income Tax department of India.

We thank you for your support and co-operation in this regard.

For **SENCO GOLD LIMITED**

Sd/-
Mukund Chandak
Company Secretary & Compliance Officer
Membership No. A20051