

CFHRO SE CS LODR 103/2026
June 19, 2026

ONLINE SUBMISSION

National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 NSE Scrip Code: CANFINHOME	BSE Limited Corporate Relationship Department 25th Floor, P J Towers Dalal Street, Fort, Mumbai – 400 001 BSE Scrip Code: 511196
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Dear Sir/Madam,

Sub : Intimation to shareholders regarding TDS on Final Dividend for FY 2025-26
Ref : Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, please find enclosed the copy of letter sent to shareholders of the Company on 18/06/2026 regarding Information to be submitted by shareholders w.r.t. TDS on Final Dividend for FY 2025-26.

The above intimation will be also be available on the Company's website, at www.canfinhomes.com

Kindly take the same on the record.

Thanking you,

Yours faithfully,
For Can Fin Homes Ltd.,

Nilesh Jain
Company Secretary

Encl: As above



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Web: www.canfinhomes.com
CIN – L85110KA1987PLC008699

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder:

Dear Shareholder(s)

Sub: Intimation of Tax Deduction at source (TDS) / withholding tax on Dividend under the relevant sections of the Income-tax Act, 2025 - Final Dividend for Financial Year (FY) 2025-26

We are pleased to inform you that the Board of Directors at its Meeting held on April 24, 2026 have recommended final Dividend of Rs. 8/- per equity share having face value of Rs. 2/- each for the financial year 2025-26 subject to approval of the Members at the ensuing Annual General Meeting (AGM) scheduled to be held on July 29, 2026. Final dividend will be payable to those equity shareholders of the Company whose names appear in the Register of Members / Beneficial Owners data as on July 03, 2026 ('Record Date').

As per provisions of the Income-tax Act, 2025 ('the Act') the dividend declared and paid by the Company is taxable in the hands of the shareholders. The Company shall, therefore, be required to deduct Tax at source ('TDS') at the prescribed rates on the dividend paid to the shareholders. TDS rate would vary depending upon the residential status of the shareholder and the documents submitted and duly accepted by the Company. Accordingly, any dividend will be paid after deducting TDS/ withholding tax including surcharge and cess, as may be applicable.

This communication provides a brief of the applicable provisions of the Act, towards TDS/ withholding tax for Resident and Non-Resident shareholders.

1. For Resident Shareholders: Tax shall be deducted at source under Section 393 of the Act as follows:

A. Resident Individual Shareholders

S. No.	Category	Applicable Rate	Documents Required, (if any)
1.	Shareholders having valid Permanent Account Number ('PAN')	10% or as notified by the Government of India	Shareholders can submit the PAN / Email ID / Mobile Number before Friday, July 17, 2026 so that TDS will be deducted at 10% (where applicable). 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 Agents M/s. Integrated Registry Management Services Private Limited (in case of shares held in physical mode)
2.	Shareholders not having PAN or having invalid/inoperative PAN.	20% or as notified by the Government of India	Not Applicable

However, no tax shall be deducted on the dividend payable to resident individuals if:

- the total dividend amount to be received during the financial year 2026-27 does not exceed Rs.10,000/-.
- the shareholder submits duly verified Form 121, provided that all the required eligibility conditions are met. This Form can be submitted only in case the shareholder's tax on estimated total income for FY 2026-27 is NIL.

The Form 121 can be downloaded from the link given below:

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

Kindly note that only those Form 121 shall be considered which are found complete in all respects and no further opportunity for resubmission of the form(s) will be provided.

- Exemption certificate, if any, has been issued by the Income-tax Department. This certificate should be valid for the FY 2026-27 and should cover the dividend income.

B. Resident Non - Individual Shareholders

S. No.	Category	Applicable Rate	Documents Required, (If any)
1.	Other Resident shareholders (Viz. HUF, Firm, AOP, BOI, Company)		The entire dividend will be subject to TDS for non-individual resident shareholders without any threshold limit. The tax deduction rate will be 10% provided a valid PAN is updated with the Company or the depository/ RTA. Otherwise the TDS rate will be 20%.
	Valid PAN	10%	In case of resident non-individual shareholders, if the income is exempt under Section 11 of the Act, the authorized signatory shall submit the declaration duly signed with stamp affixed for the purpose of claiming exemption from TDS
	Invalid PAN	20%	

In case of following resident non-individual shareholders, no TDS shall be deducted on submission of the requisite documents

S. No.	Category	Applicable Rate	Remarks	Documents Required, (If any)
1.	Insurance companies	NIL	Applicable for Insurance companies registered under IRDA	1.Copy of valid PAN 2.Valid IRDA registration certificate 3.Declaration that it has full beneficial interest with respect to the shares owned by it in the Company
2.	Mutual Funds	NIL	Applicable for Mutual Funds specified under section 11 read with Schedule VII of the Act (including mutual funds registered with SEBI)	1.Copy of valid PAN 2.Self-attested registration certificate 3.A self-declaration that they are governed by the provisions of section 11 read with Schedule VII of the Act
3.	Alternative Investment Funds (AIF)	NIL	Category I and II AIF registered with SEBI as per section 11 read with Schedule V of the Income Tax Act	1.Copy of valid PAN 2.Copy of Registration certificate issued by SEBI 3.Self-declaration that its dividend income is not chargeable under the head "profits or gains of business or profession" and is exempt from tax under section 11 read with Schedule V of the Act
4.	New Pension System Trust	NIL		1.Copy of PAN 2.Self-declaration that the income received by the NPS trust is exempt from Income tax as per the provisions of section 11 read with Schedule VII and such income is also exempt from deduction of taxes as per section 393 of the Act
5.	Resident shareholders entitled to exemption from TDS under any other section of the Act or vide any Income tax circulars issued by Indian tax authorities	NIL	Depends on documentary evidence (e.g. relevant copy of registration, notification, order, circular etc. issued by Indian tax authorities) in support of claim of TDS exemption	1.Copy of PAN 2.Self-attested valid Copy of relevant documentary evidence in support of TDS exemption
6.	Benefit under Rule 203(2)		Shares are held by intermediaries/ stock brokers and TDS is to be applied by the Company in the PAN of the beneficial shareholders then intermediaries/ stock brokers	1.Copy of PAN 2.Beneficial shareholders will have to provide a declaration for the Shares held by intermediaries/ stock brokers

2. For Non-resident Members:

For Non-Resident shareholders, taxes are required to be withheld in accordance with the provisions of Section 393 and other applicable sections of the Act, at the rates in force. The withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) or as notified by Government of India on the amount of dividend payable. However, as per Section 159 of the Act, non-resident shareholders may have an option to be governed by the provisions of the Double Tax Avoidance Treaty (DTAA) between India and the country of tax residence of the shareholder, if they are more beneficial to them. In order to avail the benefits of DTAA, the non-resident shareholders will have to provide the following:

- ▶ Self-attested Tax Residency Certificate (TRC) for the financial year 2026-27, obtained from the tax authorities of the country of which the shareholder is a resident. In case TRC is furnished in a language other than English, the said TRC would have to be translated in English and thereafter duly notarised and apostilled copy of the TRC would have to be submitted.
- ▶ Self-attested copy of PAN allotted by the Indian Income Tax authorities.
- ▶ Electronically submitted Form 41 (Form 10F under Income Tax Act, 1961) as per Central Board of Direct Tax (CBDT) issued Notification No. 3/2022 on 16th July 2022 under the Income Tax Act (ITA).
- ▶ Self-declaration from non-resident shareholder, primarily covering the following:
 - i. Non-resident is and will continue to remain a tax resident of the country of residence during the financial year 2026-27;
 - ii. Non-resident is eligible to claim the benefit of respective tax treaty;
 - iii. Non-resident has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner;
 - iv. Non-resident receiving the dividend income is the beneficial owner of such income;
 - v. Non-resident did not at any time during the relevant year have permanent establishment/ fixed base in India in accordance with the applicable tax treaty. Further, the dividend income is not attributable/ effectively connected to any permanent establishment (PE) or fixed base in India;
 - vi. In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of SEBI registration certificate; and
 - vii. 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 Double Taxation Avoidance Agreement (DTAA).
 - viii. Any other documents as prescribed under the Act for lower withholding tax if applicable, duly attested by the shareholder.

The Company is not obligated to automatically apply the beneficial DTAA rates 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 (including Foreign Institutional Investor and Foreign Portfolio Investor).

3. Other general information for the Shareholders

- ▶ For all self-attested documents, Members must mention on the document "certified true copy of the original". For all documents being sent/ accepted by email, the Member undertakes to send the original document/s on the request by the Company.
- ▶ The aforementioned documents are required to be uploaded on the website <https://ipostatus.integratedregistry.in/TaxExemptionRegistration.aspx> on or before **Friday, July 17, 2026** in order to enable the Company to determine and deduct appropriate TDS/withholding tax. Incomplete and/ or unsigned forms and declarations will not be considered by the Company. No communication on the tax determination/deduction shall be considered post July 17, 2026.
- ▶ For withholding of tax, residential status of the shareholder will be considered as per the data available with the Company/ the RTA/ the DPs. In case there is any change in the residential status, the shareholders are requested to update their current status with the Company/ the RTA/ the DPs.
- ▶ The Company will arrange to e-mail a soft copy of TDS certificate at the request of shareholders to their registered e-mail ID, post payment of the said final dividend.
- ▶ All the communications / queries in this respect should be addressed to our RTA, M/s. Integrated Registry Management Services Private Limited at their e-mail id: irg@integratedindia.in or to the Company's e-mail id: investor.relationship@canfinhomes.com

- ▶ Shareholders may note that in case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details/ documents, option is available to the shareholder to file the return of income as per the Act and claim an appropriate refund, if eligible.
- ▶ 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.
- ▶ Above communication on TDS only sets out the provisions of law in a summarized manner and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholder should consult their own tax advisors for the tax provisions applicable to their circumstances.
- ▶ Further, Shareholders who are required to link their Aadhaar number with their PAN in terms of the provisions of Section 262 (6) read with Rule 162 of the Act, should link the same within the prescribed timelines. In case of failure to link Aadhaar with PAN within the prescribed timelines, PAN shall be considered inoperative, and in such scenario, tax shall be deducted at higher rates u/s 397(2) of the Act.
- ▶ The Company will be relying on the information verified from the functionality or facility available on the Income Tax website for ascertaining the income tax compliance for whom higher rate of TDS shall be applicable under Section 262 and 397 of the Act.

We seek your co-operation in the matter.

For Can Fin Homes Limited

**Sd/-
Nilesh Jain
Company Secretary**

Disclaimer: The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. 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.