जय भगवान शर्मा
कार्यपालक निदेशक
(विधी एवं कंपनी सचिव)

Jai Bhagwan Sharma
Executive Director
(Legal & Company Secretary)

राष्ट्रीय केमिकल्स एण्ड फर्टिलाइजर्स लिमिटेड
(भारत सरकार का उपक्रम)
साथ बढ़ें समृद्धि की ओर
"प्रियदर्शिनी",
ईस्टर्न एक्सप्रेस हाइवे,
सायन, मुंबई 400 022.

RASHTRIYA CHEMICALS AND FERTILIZERS LIMITED
(A Government of India Undertaking)
Let us grow together
"Priyadarshini",
Eastern Express Highway,
Sion, Mumbai - 400 022.

CIN - L24110MH1978GOI020185

दूरध्वनी / **Tel.**: (Off.): (022) 2404 5024 ● **ई-मेल / Email :** jbsharma@rcfltd.com ● **वेबसाईट / Website :** www.rcfltd.com

RCF/CS/Stock Exchanges /2026 **September 3,2026**

The Corporate Relations Department **BSE Limited** Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001.	The Listing Department **National Stock Exchange of India Limited** **Exchange Plaza, 5th Floor,** Plot No.C/1, G Block, Bandra Kurla Complex, Bandra(East), Mumbai- 400 051.
Script Code: 524230 / 975890/ 976867 977150	**Script Code: RCF EQISIN: INE027A08028/ INE027A08036/INE027A08044**

Dear Sir/Madam,

Sub: E-mail Communication to members of Rashtriya Chemicals and Fertilizers Limited

Please find enclosed herewith the communication regarding Deduction of tax at source on Final Dividend for the year 2025-26 sent to the members of the Company, on the e-mail addresses available with the Company/Depositories participants.

This is for your kind information and record.

Yours faithfully,
For Rashtriya Chemicals and Fertilizers Limited

J. B. Sharma
Executive Director
Legal &Company Secretary

Encl: a./a.

RASHTRIYA CHEMICALS AND FERTILIZERS LIMITED
CIN: L24110MH1978GOI020185
Regd. Office: "Priyadarshini", Eastern Express Highway, Sion, Mumbai - 400 022.
Phone: 022-24045024
Email Id: investorcommunications@rcfltd.com / **Website:** www.rcfltd.com

COMMUNICATION IN RESPECT OF DEDUCTION OF TAX AT SOURCE ON FINAL DIVIDEND 2025-26

Dear Shareholder,

We are pleased to inform you that the Board of Directors of Rashtriya Chemicals and Fertilizers Limited ("the Company") at its meeting held on May 21, 2026 has recommended a Final Dividend of Rs. 1.34/- per Equity Share of Rs. 10/- each (13.40 %) for the Financial Year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting ("AGM") of the Company.

The Final dividend of Rs.1.34/- per equity share will be paid to those shareholders who hold equity shares of the Company as on the closure of record date i.e. Friday, September 18, 2026.

As you are aware that as per the Income Tax Act, 2025("the Act"), as amended by the Finance Act, 2026, dividends 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 at the applicable rates at the time of making the payment of the said Final Dividend.

Further, Section 397(2) of the Act provides for higher rate of tax (i.e., higher of rate specified in relevant provision of the Act or rate or rates in force or 20%) in cases where the recipient of the income fails to furnish Permanent Account Number ("PAN"). Shareholders are requested to ensure Aadhar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhar with PAN within the prescribed timelines, PAN shall be considered inoperative and, in such scenario, tax shall be deducted at higher rate of 20% under section 397(2) of the Act.

The TDS rate may vary depending on the residential status of the 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:

Table 1: Resident Shareholders

Category	Section	TDS Rate	Applicability Conditions
Mutual Fund [as specified at Schedule VII (Table: Sl. No. 20 or 21) of the Act]	393(5)(d)	Nil	Applicable for Mutual Funds registered with SEBI. If details are not updated with the depository participant, a self-declaration with an exemption certificate is required to be furnished - Refer Annexure 1
The Government	393(5)(a)	Nil	If details are not updated with the depository participant, a self-declaration with an exemption certificate is required to be furnished - Refer Annexure 1
Alternative Investment Fund ("AIF")	393(1) [Table: Sl. No. 7], 393(4) [Table: Sl. No. 10]	Nil 10%	Applicable for Category I and II AIF registered with SEBI. If details are not updated with the depository participant, a self-declaration with an exemption certificate is required to be furnished - Refer Annexure 1 In the case of Category III AIF
Category III AIF IFSC, as referred to in Schedule VI [Note 1(g)] of the Act	393(2)[Table: Sl. No. 16]	10%	This rate is applicable for Category III AIF located in any International Financial Services Centre ("IFSC") of which all the units are held by non-residents other than unit (other than those covered under section 208 of the Act) held by a sponsor or manager. In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable.
National Pension System Trust, as referred to in Schedule VII (Table: Sl. No. 41) of the Act	393(9)	Nil	-
Insurance companies	393(4) [Table: Sl. No. 10]	Nil	Applicable for Insurance companies registered under IRDAI.
Resident Individuals	393(4)[Table: Sl. No. 10]	Nil	This rate is applicable: 1. If aggregate amount of dividend during Tax Year 2026-27 does not exceed INR 10,000/- or if valid Form 121*, is submitted; and

			2.Dividend should be in mode other than cash.
Eligible resident shareholders	395	Rate as per lower deduction certificate	TDS rate specified in the Lower Deduction Certificate issued by the Income Tax Authority valid for Tax Year 2026-27, covering dividend income.
Resident Shareholders not covered in above provisions	393(1) [Table: Sl. No. 7]	10% 20%	If valid PAN is registered in the register of members, tax shall be deducted at the rate of 10% under section 397(1) of the Act. In the absence of PAN or invalid PAN, tax shall be deducted at the rate of 20% under section 397(2) of the Act.
(a)	No TDS shall be deducted in the case of resident individual members, if the amount of such dividend in aggregate paid or likely to be paid during the financial year does not exceed Rs.10,000.	NIL	
(b)	Members having a valid PAN - if Dividend paid exceeds Rs 10,000/-	10%	Update valid PAN, if not already done, with Depositories (in case of shares are held in the demat mode) and with the Company's Registrar and Transfer Agent - Maheshwari Datamatics Pvt. Ltd. (in case shares are held in the physical mode).
(c)	Without PAN/ Invalid PAN	20%	Obtain a valid PAN and submit the same.
(d)	Non Linking of PAN and Aadhaar	20%	Link the PAN with Aadhaar and submit confirmation.
(e)	Members submitting Form no. 121	NIL	Declaration in Form No. 121* provided that all the required eligibility conditions are met.
(f)	Members submitting Order under Section 395 of the IT Act.	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority to be submitted.

Please Note that:

a) **Recording of the valid Permanent Account Number (PAN) for the registered Folio/DP id-Client Id is mandatory. In absence of valid PAN, tax will be** deducted at a higher rate of 20% as per Section 397(2) of the Income Tax Act, 2025. In case of resident individual shareholders, who are required to link their PAN with Aadhaar and they have not been able to do so, their PAN will be become inoperative. In case of such inoperative PANs, tax will be deducted at a higher rate of 20% as per the provisions of section397(2) of the Income Tax Act, 2025. The company will use the income tax department provided functionality to find out if the PAN has become inoperative or not.

b) 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

Table 2: Non-resident Shareholders

Category	Section	TDS Rate	Applicability Conditions
FII/FPI	393(2) [Table: Sl. No. 15]	20%	In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable. A lower TDS rate as per relevant Double Taxation Avoidance Agreements ("DTAA") may also apply, if the following documents are furnished: Copy of valid PAN, if PAN not available provide the details in a specific format in Annexure 2 (as prescribed in Rule 217(2) of the Income-tax Rules, 2026 ("Rules")); A copy of TRC of the country of residence of the shareholder valid for Tax Year 2026-27; Self-declaration in Form 41 (filed online on income-tax portal); Self-declaration of having no Permanent Establishment in India, beneficial ownership of shares and dividend income and eligibility to claim treaty benefits - Refer Annexure 3.
Other Non-resident shareholders	393(2) [Table: Sl. No. 17]	20%	In addition to Tax, surcharge as per respective slabs and cess @ 4% would be applicable. The Company may deduct taxes at a lower rate as per relevant DTAA, if all the following documents are submitted: 1. Copy of valid PAN, if PAN not available provide the details in a specific format in Annexure 2 (as prescribed in Rule 217(2) of the Rules); 2. Copy of TRC of the country of residence of the shareholder valid for Tax Year 2026-27; 3. Self-declaration in Form 41 (filed online on income-tax portal) -; 4. Self-declaration of having no Permanent Establishment in India, beneficial

			ownership of shares and dividend income and eligibility to claim treaty benefits - Refer Annexure 3.
Category III AIF IFSC, as referred to in Schedule VI [Note 1(g)] of the Act	393(2) [Table: Sl. No. 16]	10%	This rate is applicable for Category III AIF located in any IFSC of which all the units are held by non-residents other than unit (other than those covered under section 208 of the Act) held by a sponsor or manager. In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable.
All non-resident shareholders	395	Rate as per lower deduction certificate	TDS rate specified in lower deduction certificate issued by the Income tax authority valid for Tax Year 2026-27, covering dividend income.

The Company is not obligated to 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 member.

Tax shall be deducted at source at the rate of 20% (plus applicable surcharge, and health and education cess) on dividend payable to Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI). Such TDS rate shall not be reduced on account of the application of the beneficial DTAA Rate or lower tax deduction order, if any.

Note: The 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.

Procedure for submission of documents:

Form 121 are available on the website of MUFG Intime India Private Limited (Formerly Link Intime India Private Limited). The same can be downloaded from MUFG Intime's website at https://web.in.mpms.mufg.com/client-downloads.html . **On this page select the General tab.**

The aforementioned documents (duly completed and signed) are required to be uploaded at https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html . On this page the user shall be prompted to select / share the following information to register their request.

1. Select the company (Dropdown)
2. Folio / DP-Client ID
3. PAN
4. Financial year (Dropdown)
5. Form selection

6. Document attachment – 1 (PAN)
7. Document attachment – 2 (Forms)
8. Document attachment – 3 (Any other supporting document)

Apart from above, this communication and aforesaid forms are also available on Company's website www.rcfltd.com in Investors Relation.

Please note that the upload of documents (duly completed and signed) on the website of MUFG Intime India Private Limited should be done by Friday, September 18, 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/documents on the tax determination / deduction shall be considered post Friday, September 18, 2026.

All communications/ queries in this respect should be addressed to our RTA, MUFG Intime India Private Limited to its email address: rcfdivtax@in.mpms.mufg.com or to the Company to its email address : cs@rcfltd.com.

Further, shareholders who have not registered their email address are requested to register the same with our RTA. Shareholders are further requested to complete necessary formalities with regard to their Bank accounts attached to their demat account for enabling the Company to make timely credit of dividend in respective bank accounts.

No claim shall lie against the Company for such taxes deducted.

The Company will arrange to email a soft copy of the TDS certificate at the shareholders registered email ID post payment of the said Interim Dividend. Shareholders will also be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at https://incometaxindiaefiling.gov.in.

Further, Pursuant to Rule 203 of the Income Tax Rules, 2026 (which supersedes the Rule 37BA of the Income-tax Rules, 1962, in case where the dividend is received in the hands of one person but is assessable in the hands of other person, the TDS credit may be done in the name of such other person if the first-mentioned person provides a declaration as prescribed in this regard. We request you to provide any such details latest by Friday, September 18, 2026 to consider any request in this regard.

Disclaimer: *This Communication shall not be treated as an advice from the Company or MUFG Intime India Private Limited .Shareholders should obtain the tax advice related to their tax matters from a tax professional.*

We request your cooperation in this regard.
For Rashtriya Chemicals and Fertilizers Limited

Sd/-
(J. B. Sharma)
Executive Director
(Legal & Company Secretary)

Note: Please don't reply to this email, as this email id is not monitored.

(ON THE LETTER HEAD OF SHAREHOLDER)

Date:

Rashtriya Chemicals and Fertilizers Limited

“Priyadarshini”, Eastern Express Highway,

Sion, Mumbai - 400 022

Dear Sir/Madam,

Re: Declaration of exemption from taxes deducted at source (“TDS”) for the Tax Year 2026-27 (ending on March 31, 2027).

Declaration

- This is to certify that [NAME OF THE ENTITY/ORGANISATION] is a/an/the [CATEGORY VIZ. MUTUAL FUND, INSURANCE COMPANY, ALTERNATE INVESTMENT FUND (AIF) CATEGORY I AND II, GOVERNMENT (CENTRAL/STATE GOVERNMENT), ETC.] and is exempt from TDS on receipt of any dividend income as per section 393(5)(d) of the Income-tax Act, 2025.

- Following documents enclosed as a proof of exemption:

    - [Please specify the document/s]

*I/We hereby confirm that the declarations made above are complete, true and bona fide.

Yours faithfully,

For [NAME OF RECIPIENT]

Authorized Signatory [Name/designation]

Email address: [Please insert]

Contact Number: [Please insert]

Contact address: [Please insert]

Information to be provided under sub-rule (2) of rule 217 of Income-tax Rules, 2026:

I ____________(Person signing this form) in the capacity of ____________ (designation of the person signing the form) do provide the following information, relevant to the Tax year 2026-2027 in my case/in the case of............................... for the purposes of sub-rule (2) of rule 217 (Relaxation from deduction of tax at higher rate under section 397(2)) —

SI. No	*Nature of information*	:	*Details#*
(*i*)	Name, e-mail id and contact number of the Non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(*ii*)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:	
(*iii*)	Certificate of Tax Residency attached (Yes/No)	:	
(*iv*)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:	

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source based on the above declaration furnished by me/us.

Place: ....

Date: ....

....

Signature & Seal

Date:

To

Rashtriya Chemicals and Fertilizers Limited
“Priyadarshini”, Eastern Express Highway,
Sion, Mumbai - 400 022

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder
Folio Number / DP ID/ Client ID – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **Rashtriya Chemicals and Fertilizers Limited** (the Company), I / We hereby declare as under:

1. I / We, Full name of the shareholder ___________________________________ , holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of country name for the period April 2026-March 2027 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as ‘said tax treaty’).

2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable. We specifically confirm that my affairs / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.

4. I/We hereby furnish a copy of valid Tax Residency Certificate dated __________ having Tax Identification number__________ issued by __________ along with a copy of duly filed e-Form 41 and signed for the period April 2026-March 2027.

5. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2026 – March 2027.

6. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

7. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

8. I/We have not obtained a Certificate issued under Section 393(2) [Table Sr. No. 17] of the Act for lower rate of deduction or an exemption certificate issued by income tax authorities.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.
Yours faithfully,
For Name of the shareholder
<<insert signature>>

Authorized Signatory - Name and designation
Contact address: ____[Please insert]
Email address: ____[Please insert]
Contact Number: ____[Please insert]
Tax Identification Number ____[Please insert]

Note: Kindly strikethrough whichever is not applicable

(*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory)

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.