SUMEDHA
adding values to value

*Sumedha Fiscal Services Ltd.*
***CIN: L70101WB1989PLC047465***
Registered & Corporate Office :
6A Geetanjali, 8B Middleton Street,
Kolkata – 700071.
T – 91 33 2229 8936 / 6758
E – secretarial@sumedhafiscal.com
W – www.sumedhafiscal.com

July 27, 2026

**BSE Ltd.**
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.

Email: corp.relations@bseindia.com

**BSE Code No. 530419**

Dear Sir / Madam,

**Sub: Intimation regarding Communication to Shareholders - Annual Report 2025-26 along with Notice of 37th AGM and Deduction of Tax at Source on Dividend for the financial year 2025-26**

Pursuant to Regulation 30 of the SEBI (LODR) Regulations 2015, we hereby inform you that we have communicated to the shareholders of the Company today, i.e., July 27, 2026, as follows –

1. Annual Report 2025-26 and Notice of the 37th Annual General Meeting to be held on Thursday, August 20, 2026, at 11:00 A.M. (IST) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM), have been sent through electronic mode to the Members of the Company at their registered e-mail addresses. *(Copy enclosed as Annexure A)*

2. The communication regarding deduction of Tax at Source on Dividend for financial year 2025-26 have been sent through electronic mode to the Members of the Company at their registered e-mail addresses. *(Copy enclosed as Annexure B)*

The above intimation is also available on the Company's website under the URL - https://www.sumedhafiscal.com/disclosures-under-reg46/disclosures-under-reg-30-8/regulation-30-sebi-lodr-2015/

This is for your information and records.

Thanking you,

For **Sumedha Fiscal Services Ltd.**
DHWANI FATEHPURIA
Digitally signed by DHWANI FATEHPURIA
Date: 2026.07.27 18:57:06 +05'30'
**Dhwani Fatehpuria**
Company Secretary & Compliance Officer

Encl.: a/a

*Annexure A*

# Sumedha Fiscal Services Ltd.

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Date: 27th July, 2026

Name of Member: **XXXXXXXXXXXXXX**

Folio No. / DP Id & Client Id: **XXXXXXX**

Dear Member,

**Sub.: Annual Report 2025-26 and Notice of the 37th Annual General Meeting of the Members of Sumedha Fiscal Services Limited to be held on Thursday, the 20th day of August, 2026, at 11:00 A.M. (IST) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM).**

We are pleased to inform you that **37th Annual General Meeting** ('the AGM') **of Sumedha Fiscal Services Limited** ('the Company') is scheduled to be held on **Thursday, the 20th day of August, 2026, at 11:00 A.M. (IST)** through Video Conferencing ('VC') or Other Audio-Visual Means ('OAVM') to transact the businesses as set out in the Notice convening the AGM, without the physical presence of the Members at a common venue, in compliance with Circulars issued by Ministry of Corporate Affairs ('MCA') and Securities and Exchange Board of India ('SEBI') and relevant provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The Annual Report for the Financial Year 2025-26 along with Notice of the AGM inter alia indicating the process and manner of e-voting are being sent only by email, to those Members whose email ids are registered with the Company/Maheshwari Datamatics Private Limited (RTA of the Company) /Depository Participant(s). You can also access/download the same by clicking on the following link:

| To Download the Annual Report 2025-26 | To Download Notice of the AGM |
|---|---|
| https://www.sumedhafiscal.com/ftp/Investors/Annual%20Reports/ar2026.pdf | https://www.sumedhafiscal.com/ftp/Investors/Notice%20of%20AGM/notice-37thagm.pdf |

The Annual Report 2025-26 along with Notice of the AGM can also be accessed from the Company's website www.sumedhafiscal.com. Additionally, the said documents are also available on the websites of Stock Exchange at www.bseindia.com and on the website of Central Depository Services (India) Limited ('CDSL') at www.evotingindia.com.

**Procedure for Remote E-Voting and E-Voting during the AGM**

As per the provisions of Section 108 and other applicable provisions of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended, and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company is pleased to provide its Members the facility to exercise their right to vote at the AGM by electronic means. Central Depository

Services (India) Limited ('CDSL') will provide remote e-Voting facility and e-Voting facility during the AGM to all the eligible Members to enable them to cast their votes electronically in respect of the businesses to be transacted at the AGM. **The remote e-Voting facility will be available during the following period:**

| | |
|---|---|
| **Commencement of Remote e-Voting** | August 17, 2026 at 09:00 am IST |
| **End of Remote e-Voting** | August 19, 2026 at 05:00 pm IST |

During the above period, the Members, holding shares either in physical or demat mode, **as on the cut-off date, i.e. Thursday, August 13, 2026** may cast their votes by remote e-Voting. The remote e-Voting module shall forthwith be disabled by CDSL for voting thereafter. The voting rights of Members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date. Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently. In case a person has become a Member of the Company after sending AGM Notice but on or before the cut-off date for e-voting, he/she may obtain the User ID and Password in the manner as mentioned in the Notice of the AGM.

The facility for e-voting shall also be made available at the AGM for the Members. Only those Members who are present in the AGM through VC or OAVM facility and have not cast their votes on resolutions through remote e-Voting and are otherwise not barred from doing so, shall be allowed to vote through e-voting system during the AGM through www.evotingindia.com. However, Members who would have cast their votes by remote e-voting may attend the AGM but shall neither be allowed to change it subsequently nor cast votes again during the AGM.

**The detailed instructions to cast votes through remote e-Voting and e-Voting system during the AGM are mentioned in the Notice and can also be downloaded from** www.evotingindia.com

Individual Members holding shares in demat mode can cast their vote by remote e-Voting through the Depositories and Depository Participants. Non-individual Members and Members holding shares in physical mode can cast their vote by remote e-Voting through CDSL by using the below credentials.

Further, those Members who have not cast their vote through remote e-Voting can use the below credentials to cast their vote through e-Voting at the AGM:

| EVSN | USER ID | PASSWORD |
|---|---|---|
| 260723006 | XXXXXX | USE YOUR EXISTING PASSWORD |

**Communication on tax deduction at source on dividend**

A final dividend of Re. 1/- per share, as recommended by the Board of Directors, subject to approval of the members of the Company at the AGM, shall be paid to the eligible members within the stipulated period of 30 days, after the AGM, as provided under the Companies Act, 2013. Members are requested to update their bank details to receive the dividend directly in their bank account. The Company is required to deduct tax at source ("TDS") while making payment of dividend as per the provisions of the Income Tax Act, 2025. The detailed communication regarding the same shall be sent separately for your perusal.

Members are requested to provide/update their residential status, PAN and category with the Company/RTA/Depository Participant(s) on or before the Record Date, Thursday, August 13, 2026.

**Registration as speaker shareholder:**

| | |
|---|---|
| Last date and time for registration | Sunday, August 16, 2026 (within 5.00 p.m.) |
| Mode of registration | By sending e-mail to *investors@sumedhafiscal.com* from the registered e-mail address of the Member |
| Details to be submitted for registration | Name, demat account number/folio number, and mobile number |

Those members who have registered themselves as speakers will only be allowed to express their views/ask questions during the meeting. The members who do not wish to speak during the AGM but have queries may send their queries in advance within the Sunday, August 16, 2026 (upto 5.00 p.m.). mentioning their name, demat account number/folio number, e-mail ID, mobile number at *investors@sumedhafiscal.com*. These queries will be replied to by the Company suitably by email. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate for smooth conduct of the AGM.

**Procedure for attending the AGM through VC/ OAVM**

Members will be able to attend the AGM through VC / OAVM at https://www.evotingindia.com by using their remote e-voting login credentials and selecting the EVSN for the Company's AGM. Members who do not have the User Id and Password for e-voting or have forgotten the User Id or Password may retrieve the same by following the instructions mentioned in the Notice of the AGM. Detailed instructions for joining the AGM through VC/ OAVM are provided in the Notice of the AGM.

Members are permitted to join the AGM through VC / OAVM, 15 minutes before and after the scheduled time of commencement of AGM through the facility provided by Central Depository Services (India) Limited (CDSL) at www.evotingindia.com by using the login credentials and selecting the EVSN for the Company's AGM.

In case you have any queries or issues regarding remote e-Voting, you may refer the Frequently Asked Questions ("FAQs") and remote e-Voting manual available at www.evotingindia.com under help section or write an e-mail to helpdesk.evoting@cdslindia.com or call 1800 225 533. You may also write to the Company's RTA at contact@mdplcorporate.com.

Thanking you,
Yours faithfully,

For **Sumedha Fiscal Services Limited**

**Dhwani Fatehpuria**
Company Secretary & Compliance Officer
Membership No. F12817

**P.S.:** The Annual Report made available in the web link given above can be opened in Portable Document Format (PDF). If need be, the requisite PDF software may be downloaded from the website of Adobe: https://get.adobe.com/reader/ after following the instructions to download the appropriate version of Adobe Reader for your system.

**Please do not reply to this email, as this email id is not monitored.**

*Annexure B*

**Sumedha Fiscal Services Ltd.**
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Date: July 27 2026

Dear Member,

**Sub: Communication of deduction of Tax at Source (TDS) on Dividend for the FY 2025-26**

The Board of Directors of the Company at its Meeting held on May 24, 2026, recommended payment of dividend of Re. 1.00/- (10%) per equity share of face value of Rs. 10/- each, held as on the record date for dividend payout, for the financial year ended March 31, 2026. The dividend will be paid to the members of the Company after declaration of dividend at the ensuing Annual General Meeting ('AGM') of the Company.

In accordance with the provisions of the Income Tax Act, 2025 ('the Act' or 'IT Act 2025') as amended by the Finance Act, 2026, applicable with effect from April 1, 2026, dividend declared and paid by the Company is taxable in the hands of its members. Accordingly, the Company shall be required to deduct tax at source from the said dividend paid to the members at prescribed rates, if approved at the AGM.

All the shareholders are requested to ensure that the details such as PAN, residential status, category of the shareholder (e.g., Domestic/ Foreign Company, Individual, Firm, LLP, HUF, FII/ FPI, Government, Trust, AIF - Category I, II or III, etc.), email id and residential address are updated, in their respective demat account(s) maintained with DPs. Please note that these details as available on the record date in the Register of Members, will be relied upon by the Company, for the purpose of complying with the applicable withholding tax provisions.

**Pursuant to applicable SEBI Regulations and Circulars, dividend shall be paid exclusively through electronic mode. Shareholders are therefore requested to update their bank details with their DP/RTA to enable timely credit of dividend.** Dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature. If the KYC details are not updated by the shareholder, then the dividend will be withheld by the Company. Members are requested to update their KYC details with the Company's Registrar and Transfer Agents, M/s. Maheshwari Datamatics Pvt. Ltd., 23 R.N. Mukherjee Road, 5th Floor, Kolkata-700001 in the following manner:

You are requested to send them duly completed ISR 1, ISR 2 and Choice of nomination (https://mdpl.in) with signature of the holders attested by your banker along with a cancelled cheque leaf with your name, account no. and IFSC Code printed thereon. In case your name is not printed on the cheque leaf, you are requested to send additionally bank attested copy of your pass book / bank statement showing your name, account no and IFSC Code.

This communication summarises the applicable TDS provisions in accordance with the provisions of the Income Tax Act, 2025, for various categories, including Resident or Non-Resident members.

1. **For Resident Members:**

| Srl | Particulars | Applicable Rate | Documents required (if any) |
|---|---|---|---|
| (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) | With PAN<br>(Exceeding Rs. 10,000/-)<br>under section 393(1) [Table: S.No.7] | 10.0% | Update/Verify the PAN, and the residential status as per Income Tax Act, 2025 if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – Maheshwari Datamatics Pvt. Ltd. (in case of shares held in physical mode). Or click on the following link : https://mdpl.in/login |
| (c) | Without PAN/ Invalid PAN<br>under section 397(2) of the Act | 20% | - |
| (d) | Non Linking of PAN and Aadhaar | 20% | - |
| (e) | Submitting Form 121 | NIL | Declaration in Form No. 121 (applicable to any person other than a company or a firm) / Form 121 (applicable to an Individual who is 60 years and older), fulfilling certain conditions. Please note that the shareholders are required to fill Part A of Form 121 (in full; including the declaration thereto) and Part B (at Sr. No. 8 to 18 only). Shareholders may click on the following link for claiming Exemptions.<br>https://mdpl.in/login |
| (f) | Submitting valid Certificate under Section 395 of the Act | Rate provided in the Certificate | Lower/NIL withholding tax certificate obtained from tax authority to be submitted through the following link https://mdpl.in/login |
| (g) | Mutual Fund specified under Section 393(5) of the Act | NIL | Self-declaration that they are specified in Section 393(5) and specified at Schedule VII (Table: Sl. No. 20 or 21) of section 11 of the Income Tax Act, 2025 along with self- attested copy of PAN card and SEBI registration certificate. The said documents to be submitted through the following link: https://mdpl.in/login |
| (h) | An Insurance Company exempted under Section 393(4) of the Act | NIL | Self-declaration that it has a full beneficial interest with respect to the shares owned by it and no tax is deductible as per provisions of Section 393(4) [Table: S. No. 10] of the IT Act 2025 along with self-attested copy of registration certificate and PAN card to be submitted through the following link: https://mdpl.in/login |
| (i) | Alternative Investment Fund (AIF) established in India: | NIL | Declaration that the shareholder is eligible for exemption under Schedule V [Table: Sl. No. 1] of section 11 of the Act |

| | | | |
|---|---|---|---|
| | | | and they are established as Category I or Category II AIF under the SEBI regulations, along with copy of self-attested certificate of AIF registration with SEBI and PAN card. Documents to be submitted through the following link: https://mdpl.in/login |
| (j) | New Pension System Trust: | NIL | Self-declaration that it qualifies as NPS trust and income is eligible for exemption as per provisions of Schedule VII – Section 11 [Sl. No. 41] of the Act read with CBDT Circular No. 18/2017 and sections 393(9) and 536(2)(j) of the Act along with self-attested copy of documentary evidence supporting the exemption and self-attested copy of PAN card. Documents to be submitted through the following link: https://mdpl.in/login |
| (k) | Other Resident Individual/Non-Individual shareholders who is exempted from TDS provisions through any circular/notification issued by any Statutory Authority | NIL | Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card to be submitted through the following link https://mdpl.in/login |

Recording of the valid Permanent Account Number (PAN) for the registered Folio/DP ID-Client ID is mandatory. If the PAN of the member is not as per the database of the Income-Tax Portal, it would be considered as invalid PAN and in absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 397(2) of the Act.

Shareholders are requested to ensure Aadhaar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhaar with PAN within the prescribed timelines, PAN shall be considered inoperative and, in such scenario, tax shall be deducted at higher rate of 20%.

2. **For Non-Resident Members:**

| Srl | **Particulars** | **Applicable Rate** | **Documents required (if any)** |
|---|---|---|---|
| (a) | TDS shall be Deducted/Withheld | 20% (plus applicable surcharge and cess) | - |
| (b) | Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs) | 20% (plus applicable surcharge and cess) | Self-Attested Copy of SEBI Registration Certificate. |
| (c) | Other Non-resident Shareholders | 20% (plus applicable surcharge and cess)<br>OR<br>Tax Treaty Rate<br>(whichever is less)<br>As per Section 159 of the IT Act, Non-resident shareholders (Including Foreign Institutional Investors) have 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. | To avail the Double Tax Avoidance Agreement (DTAA) benefits, the non-resident shareholder will have to provide ALL the following<br>i. Self-attested copy of PAN card, if any, allotted by the Indian Income Tax Authorities. In case PAN is not available, the non-resident shareholder shall furnish (a) name, (b) email id, (c) contact number, (d) address in residency country, (e) Tax Residency Certificate issued by the Government of the residency country, (f) Tax Identification Number of the residency country as per Rule 217 of the Income-tax Rules, 2026;<br>ii. Self-attested copy of Tax Residency Certificate ("TRC") (for the period |

| | | | |
|---|---|---|---|
| | | | April 2026 to March 2027) obtained from the tax authorities of the country of which the shareholder is resident;<br>iii. Electronically generated Form - 41 from income tax portal. The shareholder needs to mandatorily file Form 41 online at the link https://www.incometax.gov.in /iec/foportal/;<br>iv. Self-declaration by the non-resident shareholder of meeting DTAA eligibility requirement considering the Multilateral Instrument requirement and satisfying beneficial ownership requirement (for the period April 2026 to March 2027);<br>v. In case of Foreign Portfolio Investors, self-attested copy of SEBI registration certificate along with declaration whether the investment in shares has been made under the general FDI route or under the FPI route;<br>vi. In case of shareholder being tax resident of Singapore, along with the above (as may be applicable), 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.<br>Click on the following Link https://mdpl.in/login |
| (d) | Submitting Certificate issued under Section 393/395 of the Act | Rate provided in the Certificate | Lower/NIL withholding tax certificate obtained from tax authority to be submitted through the following link https://mdpl.in/login |
| (e) | Non Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176 of the Act | 30% (plus applicable surcharge and cess) | - |

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.

**All the links given above will be disabled after 23:59 hours on Thursday, August 13, 2026**.

**<u>For all Members:</u>**

Kindly note that the documents mentioned above are required to be submitted by visiting the links mentioned above on or before **Thursday, August 13, 2026** in order to enable the Company to determine and deduct appropriate TDS/withholding tax rate as applicable.

Members 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.

Only scanned copies of the aforementioned tax relief documents such as **PAN, Forms 121/41/Self-declaration/documentary evidence etc.** will be accepted by the Company as per link given above. However, the shareholder is required to additionally self-attest the document stating "certified true copy of the original". If the original Form 121 is required in future, the Company would call for the same from the shareholders.

The documents furnished by the Shareholders (such as Form 121, TRC, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

In case of joint shareholders, the shareholder named first in the Register of Members is required to furnish the requisite documents for claiming any applicable beneficial tax rate.

Documents received by Post, Courier or hand delivery can also be accepted. No communication on the tax determination/deduction shall be considered after August 13, 2026.

Any such tax relief documents (PAN/121/10F/Self Declaration Form) received through any other methods will not be considered to determine and deduct appropriate TDS / withholding tax.

Members may note, the documents requested are required to be submitted ONCE in a financial year (April 2026-March 2027), unless there is any change in the status having an impact on TDS rate. Hence, shareholders are requested to submit the forms and documents i.e**. PAN/121/41/Self Declaration Form and other annexures and relevant prescribed documents, whether ancillary thereto or otherwise, for the financial year 2026-27 after this communication is made, failing which no TDS exemption or lower rate deduction will be available. Shareholders are requested to submit these documents afresh even if similar document has been submitted earlier, failing which no TDS exemption or lower rate deduction will be available. In such case post satisfactory review of the documents, it would be considered for withholding of taxes on dividends.**

For removal of any doubt and for the purpose of proper maintenance of records and reckoning the eligible shareholders who will be exempted from tax or taxed at prescribed rate, shareholders are requested to upload the forms and documents i.e. PAN/121/41/Self Declaration Form and other annexures and relevant prescribed documents only after receipt of this communication till August 13, 2026. Please note any form/document submitted/furnished post Thursday, August 13, 2026 will not be considered and taken into account in this regard.

**Members may note that in case the tax on said dividend is deducted at a higher rate in absence of receipt, or insufficiency of the aforementioned details/documents from you, an option is available to you to file the return of income as per Income Tax Act, 2025 and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.**

In terms of Rule 203 of the Income Tax Rules, 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the registered Member, then such registered Member should file declaration with the Company in the manner prescribed in the Rules.

Shareholders holding shares in dematerialized mode, are requested to update their records such as tax residential status, Permanent Account Number (PAN), registered email address, mobile number and other details with their relevant depositories through their depository participants. Shareholders holding shares in physical mode are requested to furnish details to the Company's Registrar and Transfer Agent ('RTA'), viz. Maheshwari Datamatics Private Limited.

The Company is obligated to deduct tax at source based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited ("the Depositories") in case of shares held in electronic mode and from the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

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, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.

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. Shareholder should consult with their own Tax Advisors for the Tax Provisions applicable to their particular circumstances.

Thanking you,

Yours sincerely,

By Order of the Board
***For* Sumedha Fiscal Services Limited**

**Dhwani Fatehpuria**
***Company Secretary & Compliance Officer***
**Membership No. F12817**