Sub: Declaration of Interim Dividend and deduction of tax at source from dividend for Tax Year (TY) 2026-27

We are pleased to inform you that the Board of Directors at their meeting held on November 3,2026, have declared Interim Dividend of ₹ 5/- per Equity Share of ₹ 10/- each (i.e. @50%) for TY 2026-27 which is payable based on your shareholding in Chambal Fertilisers and Chemicals Limited as on November 11, 2026, the record date fixed for this purpose.

As per provisions of the Income-tax Act, 2025, (**"Act"**), any dividend paid or distributed by a Company is taxable in the hands of the shareholders. The Company is required to deduct tax at source ['TDS'] at the time of making payment of dividend to shareholders. Dividend to Resident shareholders is subject to TDS @ 10% with valid Permanent Account Number (PAN) or @ 20% without/invalid PAN and for Non-Resident shareholders at the rates prescribed under the Act or Tax Treaty (as applicable), read with Multilateral Instruments, if applicable. Further, no TDS is applicable if the total dividend payable to a resident individual shareholder is up to ₹ 10,000/- p.a. within a TY. In case the aggregate of dividend paid during TY 2026-27 [interim, final or by any other name called] exceeds ₹ 10,000/- for a resident individual shareholder, TDS will be calculated on the aggregate amount and deducted from the next sequential dividend paid upto 31 March, 2027.

As per Section 262 of the Act read with Rule 158 of Income-tax Rules, 2026 (**"Rules"**) 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 to this, the PAN allotted shall be considered to be inoperative and tax shall be deducted at higher rates as prescribed under section 397(2) of the Act. In this regard, the CBDT has prescribed an online functionality for verifying the status of PAN-Aadhaar linking. Accordingly, the Company shall verify the PAN-Aadhaar linking status of the relevant deductees through the aforesaid functionality and rely on the status reflected therein for determining the applicable rate of tax deduction.

The TDS rate would vary depending on the residential status of the Shareholder and the documents submitted by them and accepted by the Company in accordance with the applicable provisions of the Act. Accordingly, the Interim Dividend will be paid within 30 (thirty) days from the date of declaration of dividend after deducting TDS as explained herein.

As it is important for the Company to receive the relevant information and declarations from shareholders to determine the rate of tax deduction, the details of the TDS rates applicable to different categories of shareholders, and documentation required from you, are provided in Annexure A (Click here). **Requesting you to share such information/documents, if any, by uploading them through** https://ris.kfintech.com/form15 or email to einward.ris@kfintech.com on or **before 9 P.M. (IST) on November 10, 2026**. Shareholders are requested to take note that only declarations and relevant information furnished after this announcement and up to the record date would be considered. Any declarations documents received before the date of announcement would not be taken into account for evaluation.

Please CLICK on the following links to download the forms.

Forms for Individuals :

Residents Shareholders : Form 121

Non-Resident Shareholders: Self Declaration-1

Resident Individual Shareholders are required to specify their preferred tax regime in the declarations to be furnished for TY 2026-27 (i.e., old tax regime or new tax regime). In the absence of details, the Company will consider the new tax regime as the default and apply the applicable income limit thresholds. Further, it is suggested for the shareholders to provide for the declarations in system typed format as against hand written for ease of verification and processing.

Forms for Non-individuals :

Residents Shareholders: Self Declaration-2

Non-Resident Shareholders: Self Declaration-1