Uniphos Enterprises Limited
CIN: L24219GJ1969PLC001588
Regd. Office: 11, GIDC, Vapi, Dist. Valsad, Gujarat – 396 195, Phone: + 91-260-2400717
E-mail Id: uel.investors@upl-ltd.com ; Website: www.uelonline.com

June 15, 2026

Ref: Folio No. / DP Id & Client Id No.:

Dear < Name of shareholder >

Subject: Uniphos Enterprises Limited - Communication in respect of deduction of tax on Dividend (TDS) for the Financial Year 2025-26 (FY26).

The Board of Directors of the Company at its meeting held on May 27, 2026 has recommended dividend of Rs. 3.50 (Three rupees & fifty paise) per equity share of face value of Rs. 2/- each (i.e., 175%) for the financial year ended March 31, 2026 subject to the approval of the Shareholders and applicable TDS.

As per Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the dividend, if approved, will be paid **only in electronic mode** to those members who are holding equity shares of the Company as on the record date (to be notified separately) which will be available on the websites of the stock exchanges where the shares of the Company are listed.

As per Income Tax Act, 2025 ("the Act") dividend income is taxable in the hands of shareholders, and no TDS is applicable if the dividend payable to resident individual within a financial year is up to Rs. 10,000/- p.a. Thus, the Company is required to withhold tax (TDS) at the rate applicable at the time of payment. The relevant details are given below:

A. <u>FOR RESIDENT SHAREHOLDERS:</u>

TDS shall be deducted pursuant to Section 393(1) of the Act as below:

Particulars	**Applicable Rate**	**Documents/Action required from shareholder (if any)**
1. Individuals HUF/Indian Company/ AOP/ Firm/ Trust (except as specified in (2) below):		
With PAN	10%	-
Without PAN/ Invalid PAN/ Inoperative PAN	20%	-
Resident individual claiming exemption from TDS	NIL	Self-attested copy of: 1. Declaration in form 121 2. PAN Note: Form 121 of the Income Tax Rules 2026 (which replaces form 15G & 15H as per Income Tax Rules 1962) as per **Annexure-1**. Shareholders are required to fill part A (in full; including the declaration thereto) and part B (at Sr. No. 8 to 18 only). Company specific details in Part B have been pre-filled.
2. Others (Declaration as per **Annexure-2**)		
Insurance Companies	NIL	1. Declaration confirming insurer status as per Insurance Act, 1938. 2. Self-attested PAN and IRDAI Registration certificate.
Mutual Funds	NIL	1. Declaration confirming exemption under section 11 of the Act. 2. Self-attested PAN and SEBI Registration certificate.

Alternative Investment Fund	NIL	1. Declaration that the shareholder is eligible for exemption under section 11 of the Act. 2. Self-attested PAN and SEBI Registration certificate.
New Pension System (NPS) Trust	NIL	1. Declaration that the NPS is governed by the Act. 2. Self-attested PAN and PFRDA Registration certificate.
Shareholders with lower / nil deduction certificate	As pe certificate	Self-attested copy of the certificate u/s 395(1) of the Act.
Entities covered under specific exemption provisions	Nil	Declaration and self-attested copy of documentary evidence supporting the exemption and PAN.

Please note in case of multiple holdings under same PAN, TDS will be applied at the higher rate applicable on aggregate holdings

B. <u>FOR NON-RESIDENT SHAREHOLDERS</u>

TDS shall be deducted pursuant to Section 393(2) of the Act as below.

Particulars	Applicable Rate	Documents/Action required from shareholder (if any)
Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20%*	1. Declaration that the investment in shares has been made under the general FDI route or under the FPI route. 2. Self -attested copy of SEBI Registration certificate.
Other Non-resident shareholders	20%*	-
Lower rate prescribed under the tax treaty which applies to the non-resident shareholder/ FPI/ FII	Tax Treaty Rate (DTAA)	Self-attested copies of: 1. Tax Residency Certificate FY 2026-27 covering income from dividend & name of the Company. 2. Form 41 (filed electronically) along with Acknowledgement (procedure given under **Annexure-3**) 3. Self-declaration under **Annexure-4** for having no Permanent Establishment in India, beneficial ownership of shares and dividend income and eligibility to claim treaty benefits (including Principal Purpose Test).

***plus applicable surcharge and cess**

<u>Special Cases</u>
(a) IFSC Units (GIFT City)

No TDS shall be deducted, subject to submission of prescribed declaration and duly filled Form 1, under Income-tax Rules, 1962 as notified by CBDT on 1st April 2024 vide notification No. 28/2024.

(b) Beneficial Ownership (through Custodians)

Where the registered shareholder is not the beneficial owner, declaration under Rule 203 of the Income Tax Rules, 2026 as per **Annexure-5** must be submitted to allocate TDS credit appropriately. The aforesaid declaration shall 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; and(iii) the reason for giving credit to such person.

Kindly note that the aforementioned documents should be uploaded with M/s. MUFG Intime India Pvt. Ltd., Registrar and Share Transfer Agent at its dedicated link:
https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html

Last date for submission of documents/ details/ declarations as applicable and/or required, in terms of para 1 to 6 above, is <u>Thursday, July 16, 2026</u>. No communication on the tax determination / deduction shall be considered, if received beyond the said timeline.

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, such shareholder will be responsible to indemnify the Company and provide the Company with all information/documents and co-operation in any relevant proceedings that may arise.

The tax credit can also be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES https://www.tdscpc.gov.in/app/login.xhtml or the e-filing website of the Income Tax department of India https://www.incometax.gov.in/iec/foportal/

All communications/queries in this respect should be addressed and sent to our RTA, at investor.helpdesk@in.mpms.mufg.com.

All declarations/ forms (in the prescribed format) can be downloaded from the following link:

Annexure 1 – Form 121 (Self-Declaration for Nil TDS by Resident Individuals)
Annexure 2 – Declaration for Resident (Non-Individual) Shareholders (Category / Exemption)
Annexure 3 – Procedure for Filing Form 41 (Non-Resident Shareholders)
Annexure 4 – Self-Declaration for Non-Resident Shareholders (DTAA Eligibility)
Annexure 5 – Declaration under Rule 203 for Attribution of TDS Credit

In case you have any query please contact your tax consultant.

We seek your co-operation in the matter and assure to support you to the best of our ability.

Yours faithfully,
For **UNIPHOS ENTERPRISES LIMITED**

Sd/-
Amit Jain
Company Secretary
Membership No A37744